



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2035 - MONTEZUMA-CORTEZ RE-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	12,942,897	0	0	518,020	12,424,877	-	12,424,877	-	-	
Support Serv-Students	2100-2199	1,592,928	0	283,893	0	1,309,035	-	1,309,035	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,528,294	0	0	0	1,528,294	-	1,528,294	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	110,128	0	0	13,629	96,498	-	96,498	-	-	
Support Serv-General Admin w/o Grants	2300	710,436	0	0	251	-	710,185	710,185	-	-	
Support Serv-School Admin	2400-2499	1,877,971	0	0	101	1,877,871	-	1,877,871	-	-	
Support Serv-Business w/ Grants	2500	58,281	0	0	12,573	45,707	-	45,707	-	-	
Support Serv-Business w/o Grants	2500	367,967	0	0	0	-	367,967	-	367,967	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,012,718	0	0	0	-	2,012,718	2,012,718	-	-	
Student Transportation Services	2700-2799	953,519	0	690	0	952,829	-	952,829	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	484,752	0	0	0	-	484,752	-	484,752	-	
Planning/Evaluation	2810-2814	1,186	0	0	0	1,186	-	1,186	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	54,507	0	0	0	-	54,507	-	54,507	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,039,945	471,767	4,434	16,241	547,502	-	547,502	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	1,500	0	0	0	1,500	-	1,500	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	25,000	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>23,762,028</b>				<b>18,785,298</b>	<b>3,630,130</b>	<b>21,508,202</b>	<b>907,227</b>		



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**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- Expendable Trust (71)
- Private Purpose Trust (72)
- Agency (73)
- Pupil Activity Agency (74)
- Other Trust and Agency (70)
- Charter School Fund (11)
- Risk Related Sub Fund of General Fund (18)
- Full Day Kindergarten Mill Levy Override Fund (24)
- Risk-Related Fund (64)

2. All Costs = all objects

3. Food = objects 0630, 0633

4. Capital = objects 0700-0734,0736-0799

5. Other Expenses/Uses = objects

0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only

6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.51 %	2.04 %
Direct Costs (34 CFR 75.567)	22,110,943 (B)	21,508,202 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,416,908	907,227
Carry Forward	23,465	-469,492
Total Indirect Costs	1,440,373 (A)	437,735 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	21,508,202	
Actual Indirect Costs:		
Admin. Charges	907,227	
Carry Forward	23,465	
Total Indirect Costs	930,692	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.51 X 21,508,202	1,400,184 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	930,692 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-469,492	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.31 %	17.38 %
Direct Costs (34 CFR 75.567)	19,390,302 (B)	18,785,298 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,137,549	3,630,130
Carry Forward	382,841	-365,882
Total Indirect Costs	4,520,390 (A)	3,264,248 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	18,785,298	
Actual Indirect Costs:		
Admin. Charges	3,630,130	
Carry Forward	382,841	
Total Indirect Costs	4,012,971	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.31 X 18,785,298	4,378,853 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	4,012,971 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-365,882	

\* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.