



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180 - MONTROSE COUNTY RE-1J

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	29,793,861	0	65,339	3,023	29,725,499	-	29,725,499	-	-	
Support Serv-Students	2100-2199	2,834,609	0	11,394	0	2,823,215	-	2,823,215	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,152,296	0	4,427	34,212	3,113,657	-	3,113,657	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	5,181	0	0	0	5,181	-	5,181	-	-	
Support Serv-General Admin w/o Grants	2300	722,912	0	7,217	500	-	715,196	715,196	-	-	
Support Serv-School Admin	2400-2499	2,841,203	0	5,418	0	2,835,785	-	2,835,785	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	811,357	0	0	0	-	811,357	-	811,357	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	5,114,937	0	26,721	400	-	5,087,816	5,087,816	-	-	
Student Transportation Services	2700-2799	1,774,672	12,171	53,443	0	1,709,058	-	1,709,058	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	172,533	0	6,531	22,382	-	143,620	-	143,620	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	22,166	0	9,834	0	-	12,332	-	12,332	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,919,755	752,585	55,493	0	1,111,678	-	1,111,678	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	479,760	0	0	0	479,760	-	479,760	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	72,158	-	-	-	-	-	-	-	-	
Other Uses	5000	39,103	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		49,756,504				41,803,833	6,770,321	47,606,845	967,309		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	1.99 %	1.31 %
Direct Costs (34 CFR 75.567)	42,701,200 (B)	47,606,845 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,210,142	967,309
Carry Forward	-361,909	-341,976
Total Indirect Costs	848,233 (A)	625,333 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	47,606,845	
Actual Indirect Costs:		
Admin. Charges	967,309	
Carry Forward	-361,909	
Total Indirect Costs	605,400	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.99 X 47,606,845	947,376 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	605,400 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-341,976	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	14.39 %	16.52 %
Direct Costs (34 CFR 75.567)	37,847,466 (B)	41,803,833 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,063,876	6,770,321
Carry Forward	-618,951	135,799
Total Indirect Costs	5,444,925 (A)	6,906,120 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	41,803,833	
Actual Indirect Costs:		
Admin. Charges	6,770,321	
Carry Forward	-618,951	
Total Indirect Costs	6,151,370	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.39 X 41,803,833	6,015,572 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	6,151,370 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	135,799	

* 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.