



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035 - MONTEZUMA-CORTEZ RE-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	14,376,349	0	3,312	1,508,646	12,864,390	-	12,864,390	-
Support Serv-Students	2100-2199	1,565,863	0	59,797	0	1,506,066	-	1,506,066	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,564,854	0	0	6,256	1,558,598	-	1,558,598	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	10,454	0	0	3,711	6,743	-	6,743	-
Support Serv-General Admin w/o Grants	2300	527,348	0	0	118,984	-	408,364	408,364	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	47,798	0	0	0	47,798	-	47,798	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	243,223	0	0	0	-	243,223	-	243,223
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	2,061,348	0	0	653	2,060,695	-	2,060,695	-
Support Serv-Business w/ Grants	2500	55,728	0	0	6,948	48,780	-	48,780	-
Support Serv-Business w/o Grants	2500	426,524	0	0	24,903	-	401,621	-	401,621
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	2,077,226	0	0	0	-	2,077,226	2,077,226	-
Student Transportation Services	2700-2799	942,687	0	47	24,427	918,212	-	918,212	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	295,016	0	0	0	-	295,016	-	295,016
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	819	0	0	0	819	-	819	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	28,614	0	0	0	-	28,614	-	28,614
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	1,170,693	460,288	0	13,997	696,408	-	696,408	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	3,844	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		25,398,388	460,288	63,157	1,708,525	19,708,510	3,454,064	22,194,101	968,473



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Food Service Special Revenue Fund (21)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- 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, 0632
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.92 %	2.49 %
Direct Costs (34 CFR 75.567)	211,730 (B)	22,194,101 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,311,849	968,473
Carry Forward	152,532	-414,826
Total Indirect Costs	1,464,381 (A)	553,647 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	22,194,101	
Actual Indirect Costs:		
Admin. Charges	968,473	
Carry Forward	152,532	
Total Indirect Costs	1,121,005	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.92 X 22,194,101	1,535,832 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,121,005 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-414,826	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.42 %	13.39 %
Direct Costs (34 CFR 75.567)	18,510,011 (B)	19,708,510 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,974,886	3,454,064
Carry Forward	544,601	-814,153
Total Indirect Costs	4,519,487 (A)	2,639,911 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	19,708,510	
Actual Indirect Costs:		
Admin. Charges	3,454,064	
Carry Forward	544,601	
Total Indirect Costs	3,998,665	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.42 X 19,708,510	4,812,818 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,998,665 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-814,153	

* 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.