



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2180 - MONTROSE COUNTY RE-1J

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	30,683,736	0	224,372	130,003	30,329,361	-	30,329,361	-
Support Serv-Students	2100-2199	3,383,999	0	571	0	3,383,428	-	3,383,428	-
Support Serv-Inst Staff	2200-2219, 2221-2299	3,744,855	0	7,946	55,134	3,681,775	-	3,681,775	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	90,410	0	22,375	0	-	68,035	68,035	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	811,530	0	949	0	-	810,581	-	810,581
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	3,160,465	0	14,842	103,098	3,042,524	-	3,042,524	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	818,133	0	0	0	-	818,133	-	818,133
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	16,950	0	0	0	16,950	-	16,950	-
Oper & Maint of Plant Serv w/o Grants	2600	5,243,210	0	35,162	0	-	5,208,048	5,208,048	-
Student Transportation Services	2700-2799	1,692,551	27,292	67	0	1,665,191	-	1,665,191	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	68,550	0	0	2,546	-	66,004	-	66,004
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	61,170	0	0	0	-	61,170	-	61,170
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	1,894,074	766,952	-1,915	0	1,129,038	-	1,129,038	-
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	486,827	0	35	0	486,792	-	486,792	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	354,844	-	-	-	-	-	-	-
Other Uses	5000	41,113	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>52,552,418</b>	<b>794,244</b>	<b>304,404</b>	<b>290,781</b>	<b>43,735,061</b>	<b>7,031,971</b>	<b>49,011,144</b>	<b>1,755,888</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.74 %	0.01 %
Direct Costs (34 CFR 75.567)	446,116 (B)	49,011,144 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,119,187	1,755,888
Carry Forward	777,896	-1,749,790
Total Indirect Costs	3,897,083 (A)	6,097 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	49,011,144	
Actual Indirect Costs:		
Admin. Charges	1,755,888	
Carry Forward	777,896	
Total Indirect Costs	2,533,784	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.74 X 49,011,144	4,283,574 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,533,784 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-1,749,790	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.08 %	11.10 %
Direct Costs (34 CFR 75.567)	39,495,996 (B)	43,735,061 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,234,823	7,031,971
Carry Forward	882,678	-2,179,403
Total Indirect Costs	9,117,501 (A)	4,852,567 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	43,735,061	
Actual Indirect Costs:		
Admin. Charges	7,031,971	
Carry Forward	882,678	
Total Indirect Costs	7,914,649	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.08 X 43,735,061	10,094,052 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	7,914,649 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-2,179,403	

\* 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.