



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035 - MONTEZUMA-CORTEZ RE-1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed Costs		Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	14,260,153	0	1,150	361,914	13,897,089	0	13,897,089	0		
Support Serv-Students	2100-2199	1,591,698	0	0	0	1,591,698	0	1,591,698	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,186,815	0	0	202,914	1,983,901	0	1,983,901	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	399,361	0	0	126,866	0	272,495	272,495	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	39,173	0	0	0	0	39,173	0	39,173		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,816,552	0	0	117	1,816,435	0	1,816,435	0		
Sup Serv-Business w/ Grants	2500	47,496	0	0	2,787	44,709	0	44,709	0		
Sup Serv-Business w/o Grants	2500	508,477	0	0	7,058	0	501,419	0	501,419		
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0		
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,208,544	0	0	0	0	2,208,544	2,208,544	0		
Student Transportation Services	2700-2799	1,045,665	0	15,697	26,448	1,003,520	0	1,003,520	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	362,956	0	0	0	0	362,956	0	362,956		
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0		
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	43,138	0	0	0	43,138	0	43,138	0		
Other Sup Services w Grants	2900	14,953	0	0	0	14,953	0	14,953	0		
Other Sup Services w/o Grants	2900	54,848	0	0	0	0	54,848	0	54,848		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	1,146,924	495,606	0	13,491	637,827	0	637,827	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	141,355	0	133,173	0	8,182	0	8182	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>25,868,108</b>	<b>495,606</b>	<b>150,020</b>	<b>741,595</b>	<b>21,041,452</b>	<b>3,439,435</b>	<b>23,522,491</b>	<b>958,396</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)
- 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)
- 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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

2.04

4.11

21,508,202

23,522,491

907,227

958,396

-469,492

9,045

437,735 (A)

967,441 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

23,522,491

958,396

-469,492

488,904

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

2.04 X 23,522,491

479,859

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

488,904

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

9,045



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.38 %	13.57 %
Direct Costs (34 CFR 75.567)	18,785,298 (B)	21,041,452 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,630,130	3,439,435
Carry Forward: From FY 2013-2014 Data	-365,882	-583,451
Total Indirect Costs	3,264,248 (A)	2,855,984 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	21,041,452
Actual Indirect Costs:	
Admin. Charges	3,439,435
Carry Forward: From FY 2013-2014 Data	-365,882
Total Indirect Costs	3,073,553

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.38 X 21,041,452

3,657,004 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

3,073,553 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-583,451

\* 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.