



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035 - MONTEZUMA-CORTEZ RE-1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	13,842,655	0	29,894	345,186	13,467,575	0	13,467,575	0		
Support Serv-Students	2100-2199	1,398,002	0	0	728	1,397,274	0	1,397,274	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,986,987	0	0	13,764	1,973,223	0	1,973,223	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	5,564	0	0	0	5,564	0	5,564	0		
Support Serv-General Admin w/o Grants	2300	176,012	0	0	127,963	0	48,049	48,049	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	279,915	0	0	0	0	279,915	0	279,915		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,842,414	0	0	149	1,842,265	0	1,842,265	0		
Sup Serv-Business w/ Grants	2500	49,958	0	0	5,151	44,807	0	44,807	0		
Sup Serv-Business w/o Grants	2500	449,619	0	0	6,923	0	442,696	0	442,696		
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	2,239,102	0	0	0	0	2,239,102	2,239,102	0		
Student Transportation Services	2700-2799	1,110,135	0	69,650	25,712	1,014,773	0	1,014,773	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	387,426	0	0	0	0	387,426	0	387,426		
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	1,319	0	0	0	1,319	0	1,319	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	54,503	0	0	0	0	54,503	0	54,503		
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	1,080,047	466,876	0	17,481	595,690	0	595,690	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	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	51,604	0	0	51,604	0	0	0	0		
<b>Total All Programs</b>		<b>24,955,262</b>	<b>466,876</b>	<b>99,544</b>	<b>594,661</b>	<b>20,342,490</b>	<b>3,451,691</b>	<b>22,629,641</b>	<b>1,164,540</b>		



# Colorado Department of Education

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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)
  - 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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

2.49

5.97

22,194,101

22,629,641

968,473

1,164,540

-414,826

186,236

553,647 (A)

1,350,776 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

22,629,641

Actual Indirect Costs:

Admin. Charges

1,164,540

Carry Forward: From FY 2014-2015 Data

-414,826

Total Indirect Costs

749,714

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

2.49 X 22,629,641

563,478

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

749,714

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

186,236



**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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	13.39 %	16.54 %
Direct Costs (34 CFR 75.567)	19,708,510 (B)	20,342,490 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,454,064	3,451,691
Carry Forward: From FY 2014-2015 Data	-814,153	-86,321
Total Indirect Costs	2,639,911 (A)	3,365,370 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	20,342,490
Actual Indirect Costs:	
Admin. Charges	3,451,691
Carry Forward: From FY 2014-2015 Data	-814,153
Total Indirect Costs	2,637,538

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

13.39 X 20,342,490

2,723,859 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,637,538 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-86,321

\* 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.