



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180 - MONTROSE COUNTY RE-1J

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

(Using FY2016-2017 Audited Data)

Programs	Code	Total 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	31,370,585	0	163,229	154,450	31,052,906	0	31,052,906	0
Support Serv-Students	2100-2199	3,931,684	0	0	0	3,931,684	0	3,931,684	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,384,457	0	4,389	4,419	3,375,649	0	3,375,649	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	123,906	0	5,066	0	0	118,840	118,840	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	678,924	0	4,600	0	0	674,324	0	674,324
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,991,455	0	5,474	90,926	2,895,055	0	2,895,055	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	770,001	0	2,149	0	0	767,852	0	767,852
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	560	0	0	0	560	0	560	0
Oper & Maint of Plant Serv w/o Grants	2600	5,268,023	0	6,764	0	0	5,261,259	5,261,259	0
Student Transportation Services	2700-2799	1,704,476	8,458	2,836	0	1,693,182	0	1,693,182	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	913,857	0	2,164	2,647	0	909,046	0	909,046
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	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	22,965	0	0	0	0	22,965	0	22,965
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	1,577,823	591,835	1,121	0	984,867	0	984,867	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	233,018	0	0	0	233,018	0	233,018	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	863,648	0	771,143	0	92,505	0	92,505	0
Other Uses	5000	1,875,511	0	0	1,875,511	0	0	0	0
Debt Service	5100	480,164	0	480,164	0	0	0	0	0
Total All Programs		56,191,057	600,293	1,449,099	2,127,953	44,259,426	7,754,286	49,639,525	2,374,187



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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

0.1

5.94

49,011,144

49,639,525

1,755,888

2,374,187

-1,749,790

574,757

6,098 (A)

2,948,944 (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

49,639,525

2,374,187

-1,749,790

624,397

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

0.1 X 49,639,525

49,640

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

624,397

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

574,757



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

11.10 %

43,735,061 (B)

7,031,971

-2,179,403

4,852,568 (A)

FY 2018-2019

19.02 %

44,259,426 (B)

7,754,286

662,087

8,416,373 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

44,259,426

Actual Indirect Costs:

Admin. Charges

7,754,286

Carry Forward: From FY 2014-2015 Data

-2,179,403

Total Indirect Costs

5,574,883

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

11.10 X 44,259,426

4,912,796 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

5,574,883 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

662,087

* 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.