



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035 - MONTEZUMA-CORTEZ RE-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	14,157,575	0	0	602,769	13,554,806	0	13,554,806	0		
Support Serv-Students	2100-2199	1,450,003	0	269	4,672	1,445,062	0	1,445,062	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,744,990	0	40,223	57,683	2,647,084	0	2,647,084	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	36,176	0	0	0	36,176	0	36,176	0		
Support Serv-General Admin w/o Grants	2300	267,951	0	0	200,383	0	67,568	67,568	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	375,262	0	0	0	0	375,262	0	375,262		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,989,616	0	0	-5	1,989,621	0	1,989,621	0		
Sup Serv-Business w/ Grants	2500	37,103	0	0	2,226	34,877	0	34,877	0		
Sup Serv-Business w/o Grants	2500	512,996	0	0	5,279	0	507,717	0	507,717		
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	89	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	2,266,538	0	0	0	0	2,266,538	2,266,538	0		
Student Transportation Services	2700-2799	1,208,837	0	0	25,051	1,183,786	0	1,183,786	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	461,955	0	0	0	0	461,955	0	461,955		
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	142	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	47,950	0	0	0	0	47,950	0	47,950		
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	1,110,970	478,205	0	7,126	625,639	0	625,639	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	28,873	0	0	28,873	0	0	0	0		
<b>Total All Programs</b>		<b>26,696,795</b>	<b>478,205</b>	<b>40,492</b>	<b>934,057</b>	<b>21,517,051</b>	<b>3,726,990</b>	<b>23,851,157</b>	<b>1,392,884</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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

4.11

7.61

23,522,491

23,851,157

958,396

1,392,884

9,045

421,646

967,441 (A)

1,814,530 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

23,851,157

1,392,884

9,045

1,401,929

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.11 X 23,851,157

980,283

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,401,929

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

421,646



**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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
	13.57 %	18.36 %
	21,041,452 (B)	21,517,051 (B)
	3,439,435	3,726,990
	-583,451	223,675
	2,855,984 (A)	3,950,665 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

21,517,051
3,726,990
-583,451
3,143,539

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

13.57 X 21,517,051

2,919,864 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,143,539 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

223,675

\* 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.