



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180 - MONTROSE COUNTY RE-1J

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

(Using FY2017-2018 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	32,100,452	1,287	125,407	79,798	31,893,960	0	31,893,960	0
Support Serv-Students	2100-2199	4,279,635	0	0	0	4,279,635	0	4,279,635	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,408,294	0	1,023	14,438	3,392,833	0	3,392,833	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	86,080	0	123	0	0	85,957	85,957	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	465,569	0	407	0	0	465,162	0	465,162
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,085,411	0	18,707	54,913	3,011,791	0	3,011,791	0
Sup Serv-Business w/ Grants	2500	999	0	0	999	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,037,077	0	19,209	-7,002	0	1,024,870	0	1,024,870
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	5,399,661	0	10,453	2,327	0	5,386,881	5,386,881	0
Student Transportation Services	2700-2799	1,799,023	66	119	0	1,798,838	0	1,798,838	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	1,025,515	0	36,229	2,710	0	986,576	0	986,576
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	20,000	0	0	0	20,000	0	20,000	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	37	0	0	0	0	37	0	37
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	2,013,176	936,860	6,291	0	1,070,025	0	1,070,025	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	221,113	0	0	0	221,113	0	221,113	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	515,917	0	472,292	0	43,625	0	43,625	0
Other Uses	5000	60,757	0	0	60,757	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		55,518,716	938,213	690,260	208,940	45,731,820	7,949,483	51,204,658	2,476,645



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

5.09

6.08

49,657,696

51,204,658

1,760,870

2,476,645

768,378

638,706

2,529,248 (A)

3,115,351 (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

51,204,658

2,476,645

768,378

3,245,023

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.09 X 51,204,658

2,606,317

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,245,023

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

638,706



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
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.89 %	17.68 %
Direct Costs (34 CFR 75.567)	43,928,898 (B)	45,731,820 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,489,668	7,949,483
Carry Forward: From FY 2015-2016 Data	368,413	136,473
Total Indirect Costs	7,858,081 (A)	8,085,956 (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

Actual Direct Costs	45,731,820
Actual Indirect Costs:	
Admin. Charges	7,949,483
Carry Forward: From FY 2015-2016 Data	368,413
Total Indirect Costs	8,317,896

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.89 X 45,731,820

8,181,423 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

8,317,896 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

136,473

* 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.