



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180 - Montrose County RE-1J

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	35,229,436	1,963	313,306	109,337	34,804,830	0	34,804,830	0
Support Serv-Students	2100-2199	4,520,635	0	0	0	4,520,635	0	4,520,635	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,873,494	0	26,097	73,873	3,773,524	0	3,773,524	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	81,429	0	5,779	0	0	75,650	75,650	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	449,633	0	0	5,444	0	444,189	0	444,189
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,447,710	0	10,839	53,397	3,383,474	0	3,383,474	0
Sup Serv-Business w/ Grants	2500	1,162	0	0	1,162	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,226,295	0	8,463	-27,404	0	1,245,236	0	1,245,236
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	21,770	0	0	0	21,770	0	21,770	0
Oper & Maint of Plant Serv w/o Grants	2600	6,398,748	0	441,870	2,518	0	5,954,360	5,954,360	0
Student Transportation Services	2700-2799	1,876,657	49	0	0	1,876,608	0	1,876,608	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	1,091,030	0	5,902	2,858	0	1,082,270	0	1,082,270
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	37,467	0	0	0	37,467	0	37,467	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	2,712	0	0	0	0	2,712	0	2,712
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	1,577,475	673,586	0	0	903,889	0	903,889	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	133,006	0	0	0	133,006	0	133,006	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	321,582	0	280,390	0	41,192	0	41,192	0
Other Uses	5000	61,555	0	0	61,555	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		60,351,796	675,598	1,092,646	282,740	49,496,395	8,804,417	55,526,405	2,774,407



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.94	5.09
Direct Costs (34 CFR 75.567)	49,639,525	55,526,405
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,755,888	2,774,407
Carry Forward: From FY 2016-2017 Data	574,757	50,896
Total Indirect Costs	2,330,645 (A)	2,825,303 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	55,526,405	
Actual Indirect Costs:		
Admin. Charges	2,774,407	
Carry Forward: From FY 2016-2017 Data	574,757	
Total Indirect Costs	3,349,164	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.94 X 55,526,405	3,298,268	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,349,164	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	50,896	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.02 %	17.89 %
Direct Costs (34 CFR 75.567)	44,259,426 (B)	49,496,395 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,031,971	8,804,417
Carry Forward: From FY 2016-2017 Data	662,087	52,290
Total Indirect Costs	7,694,058 (A)	8,856,707 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	49,496,395	
Actual Indirect Costs:		
Admin. Charges	8,804,417	
Carry Forward: From FY 2016-2017 Data	662,087	
Total Indirect Costs	9,466,504	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.02 X 49,496,395	9,414,214 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	9,466,504 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	52,290	

* 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.