



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2740 - Monte Vista C-8

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	6,694,079	0	68,825	396,480	6,228,774	0	6,228,774	0
Support Serv-Students	2100-2199	691,219	0	0	0	691,219	0	691,219	0
Support Serv-Inst Staff	2200-2219, 2221-2299	205,967	0	0	0	205,967	0	205,967	0
Educational Library Services	2220	72,498	0	1,747	6,137	64,614	0	64,614	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	62,664	0	0	5,391	0	57,273	57,273	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	162,354	0	0	1,409	0	160,945	0	160,945
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	874,642	0	6,481	0	868,161	0	868,161	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	298,277	0	3,461	464	0	294,352	0	294,352
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	1,041,519	0	53,146	627	0	987,746	987,746	0
Student Transportation Services	2700-2799	371,734	0	43,607	0	328,127	0	328,127	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	5,514	0	0	0	5,514	0	5,514	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	353,850	0	33,467	0	0	320,383	0	320,383
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	0	0	0	0	0	0	0	0
Volunteer Services	2910	1,567	0	0	0	1567	0	1567	0
Non-Instructional Services	3000-3099	74,889	0	0	0	74,889	0	74,889	0
Food Services Operations	3100	555,562	238,809	23,065	0	293,688	0	293,688	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	306,181	0	459	0	305,722	0	305,722	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	117,745	0	0	117,745	0	0	0	0
Total All Programs		11,890,261	238,809	234,258	528,253	9,068,242	1,820,699	10,113,261	775,680



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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)	10.50	7.25
Direct Costs (34 CFR 75.567)	8,778,287	10,113,261
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	748,646	775,680
Carry Forward: From FY 2016-2017 Data	243,495	-42,717
Total Indirect Costs	992,141 (A)	732,963 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	10,113,261	
Actual Indirect Costs:		
Admin. Charges	775,680	
Carry Forward: From FY 2016-2017 Data	243,495	
Total Indirect Costs	1,019,175	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,113,261	1,061,892	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,019,175	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-42,717	

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)	19.87 %	18.92 %
Direct Costs (34 CFR 75.567)	7,812,586 (B)	9,068,242 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,657,087	1,820,699
Carry Forward: From FY 2016-2017 Data	-123,701	-104,862
Total Indirect Costs	1,533,386 (A)	1,715,837 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	9,068,242	
Actual Indirect Costs:		
Admin. Charges	1,820,699	
Carry Forward: From FY 2016-2017 Data	-123,701	
Total Indirect Costs	1,696,998	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.87 X 9,068,242	1,801,860 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,696,998 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-104,862	

* 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.