



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180 - Montrose County RE-1J

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	38,167,105	606	1,435,583	147,411	36,583,505	0	36,583,505	0
Support Serv-Students	2100-2199	4,524,266	0	0	95	4,524,171	0	4,524,171	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,128,306	0	33,016	6,462	4,088,828	0	4,088,828	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	118,896	0	656	0	0	118,240	118,240	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	29,830	0	0	2,205	27,625	0	27,625	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	610,872	0	-478	1,000	0	610,350	0	610,350
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,646,551	0	1,249	53,424	3,591,878	0	3,591,878	0
Sup Serv-Business w/ Grants	2500	2,399	0	0	2,399	0	0	0	0
Sup Serv-Business w/o Grants	2500	843,458	0	3,363	-2,399	0	842,494	0	842,494
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	167,817	0	0	0	167,817	0	167,817	0
Oper & Maint of Plant Serv w/o Grants	2600	5,911,532	0	13,241	0	0	5,898,291	5,898,291	0
Student Transportation Services	2700-2799	1,840,900	200	0	0	1,840,700	0	1,840,700	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	11,411	0	0	0	11,411	0	11,411	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,066,909	0	1,761	3,082	0	1,062,066	0	1,062,066
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	24,591	0	0	0	24,591	0	24,591	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	75	0	0	0	0	75	0	75
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	2,275,453	289,131	0	0	1,986,322	0	1,986,322	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	129,991	0	0	0	129,991	0	129,991	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	721,781	0	700,636	0	21,145	0	21,145	0
Other Uses	5000	60,582	0	0	60,582	0	0	0	0
Debt Service	5100	200,000	0	0	200,000	0	0	0	0
Total All Programs		64,482,725	289,937	2,189,027	474,261	52,997,984	8,531,516	59,014,515	2,514,985



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.08	3.53
Direct Costs (34 CFR 75.567)	51,204,658	59,014,515
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,760,870	2,514,985
Carry Forward: From FY 2017-2018 Data	638,706	-434,392
Total Indirect Costs	2,399,576 (A)	2,080,593 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	59,014,515	
Actual Indirect Costs:		
Admin. Charges	2,514,985	
Carry Forward: From FY 2017-2018 Data	638,706	
Total Indirect Costs	3,153,691	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.08 X 59,014,515	3,588,083	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,153,691	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-434,392	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.68 %	14.77 %
Direct Costs (34 CFR 75.567)	45,731,820 (B)	52,997,984 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,489,668	8,531,516
Carry Forward: From FY 2017-2018 Data	136,473	-702,055
Total Indirect Costs	7,626,141 (A)	7,829,461 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	52,997,984	
Actual Indirect Costs:		
Admin. Charges	8,531,516	
Carry Forward: From FY 2017-2018 Data	136,473	
Total Indirect Costs	8,667,989	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.68 X 52,997,984	9,370,044 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	8,667,989 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-702,055	

* 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.