



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2740 - Monte Vista C-8

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

(Using FY 2019-2020 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	6,943,666	0	125,244	193,704	6,624,718	0	6,624,718	0		
Support Serv-Students	2100-2199	678,274	0	0	0	678,274	0	678,274	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	179,519	0	0	0	179,519	0	179,519	0		
Educational Library Services	2220	69,198	0	285	5,843	63,070	0	63,070	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	81,627	0	0	12,293	0	69,334	69,334	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	145,840	0	0	-7,099	0	152,939	0	152,939		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	861,583	0	6,394	0	855,189	0	855,189	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	380,489	0	102	463	0	379,924	0	379,924		
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	1,019,205	0	16,962	842	0	1,001,401	1,001,401	0		
Student Transportation Services	2700-2799	301,775	0	1,231	0	300,544	0	300,544	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	392,622	0	30,434	0	0	362,188	0	362,188		
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	96,378	0	0	0	96,378	0	96,378	0		
Food Services Operations	3100	528,576	240,935	17,480	0	270,161	0	270,161	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	148,063	0	0	0	148,063	0	148,063	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	72,217	0	0	72,217	0	0	0	0		
Total All Programs		11,900,599	240,935	198,132	278,263	9,217,483	1,965,786	10,288,218	895,051		



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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)	10.00	8.93
Direct Costs (34 CFR 75.567)	9,255,560	10,288,218
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	572,313	895,051
Carry Forward: From FY 2017-2018 Data	157,426	23,655
Total Indirect Costs	729,739 (A)	918,706 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	10,288,218	
Actual Indirect Costs:		
Admin. Charges	895,051	
Carry Forward: From FY 2017-2018 Data	157,426	
Total Indirect Costs	1,052,477	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10 X 10,288,218	1,028,822	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,052,477	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	23,655	

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)	21.04 %	21.37 %
Direct Costs (34 CFR 75.567)	8,262,255 (B)	9,217,483 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,646,378	1,965,786
Carry Forward: From FY 2017-2018 Data	-22,618	3,810
Total Indirect Costs	1,623,760 (A)	1,969,596 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	9,217,483	
Actual Indirect Costs:		
Admin. Charges	1,965,786	
Carry Forward: From FY 2017-2018 Data	-22,618	
Total Indirect Costs	1,943,168	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.04 X 9,217,483	1,939,358 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,943,168 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	3,810	

* 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.