



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000 - MESA COUNTY VALLEY 51

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	106,314,343	0	237,282	35,029	106,042,032	-	106,042,032	-	-	
Support Serv-Students	2100-2199	11,025,797	0	8,925	0	11,016,872	-	11,016,872	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	5,425,606	0	26,499	0	5,399,107	-	5,399,107	-	-	
Educational Library Services	2220	1,656,846	0	644	0	1,656,202	-	1,656,202	-	-	
Support Serv-General Admin w/ Grants	2300	97,211	0	0	0	97,211	-	97,211	-	-	
Support Serv-General Admin w/o Grants	2300	1,732,040	0	2,587	0	-	1,729,452	1,729,452	-	-	
Support Serv-School Admin	2400-2499	11,818,276	0	64,184	314,637	11,439,454	-	11,439,454	-	-	
Support Serv-Business w/ Grants	2500	81,707	0	0	0	81,707	-	81,707	-	-	
Support Serv-Business w/o Grants	2500	1,580,854	0	40,073	-313,900	-	1,854,681	-	1,854,681	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	14,599,835	136	472,312	0	-	14,127,387	14,127,387	-	-	
Student Transportation Services	2700-2799	5,326,520	0	23,465	0	5,303,056	-	5,303,056	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	186,095	0	0	0	186,095	-	186,095	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,566,638	0	251,217	75,554	-	2,239,868	-	2,239,868	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	33,008	0	0	0	33,008	-	33,008	-	-	
Other Support Services w/o Grants	2900	477,186	0	0	0	-	477,186	-	477,186	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	34,011	0	0	0	34,011	-	34,011	-	-	
Food Services Operations	3100	5,559,373	2,267,879	130,928	0	3,160,567	-	3,160,567	-	-	
Enterprise Operations	3200	18,571	0	0	0	18,571	-	18,571	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	371,645	0	0	0	371,645	-	371,645	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	48,603	-	-	-	-	-	-	-	-	
Other Uses	5000	195,200	-	-	-	-	-	-	-	-	
Debt Service	5100	1,750	-	-	-	-	-	-	-	-	
Total All Programs		169,151,116				144,839,538	20,428,574	160,696,377	4,571,735		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.77 %	2.00 %
Direct Costs (34 CFR 75.567)	169,887,088 (B)	160,696,377 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,188,191	4,571,735
Carry Forward	-1,483,024	-1,362,579
Total Indirect Costs	4,705,167 (A)	3,209,156 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	160,696,377	
Actual Indirect Costs:		
Admin. Charges	4,571,735	
Carry Forward	-1,483,024	
Total Indirect Costs	3,088,711	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.77 X 160,696,377	4,451,290 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,088,711 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-1,362,579	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	13.60 %	13.10 %
Direct Costs (34 CFR 75.567)	153,073,656 (B)	144,839,538 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	23,001,624	20,428,574
Carry Forward	-2,179,700	-1,449,303
Total Indirect Costs	20,821,924 (A)	18,979,270 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	144,839,538	
Actual Indirect Costs:		
Admin. Charges	20,428,574	
Carry Forward	-2,179,700	
Total Indirect Costs	18,248,874	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.6 X 144,839,538	19,698,177 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	18,248,874 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-1,449,303	

* 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.