



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000 - MESA COUNTY VALLEY 51

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	108,022,972	0	323,771	35,832	107,663,369	-	107,663,369	-	-	
Support Serv-Students	2100-2199	11,292,546	0	10,232	0	11,282,313	-	11,282,313	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	6,974,353	0	21,643	0	6,952,709	-	6,952,709	-	-	
Educational Library Services	2220	1,807,409	0	944	0	1,806,465	-	1,806,465	-	-	
Support Serv-General Admin w/ Grants	2300	110,665	0	0	0	110,665	-	110,665	-	-	
Support Serv-General Admin w/o Grants	2300	1,800,007	0	13,211	0	-	1,786,796	1,786,796	-	-	
Support Serv-School Admin	2400-2499	13,680,170	0	1,391,470	289,156	11,999,544	-	11,999,544	-	-	
Support Serv-Business w/ Grants	2500	84,089	0	0	0	84,089	-	84,089	-	-	
Support Serv-Business w/o Grants	2500	2,260,341	0	516,702	-275,171	-	2,018,810	-	-	2,018,810	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	14,686,921	0	207,912	0	-	14,479,009	14,479,009	-	-	
Student Transportation Services	2700-2799	5,573,325	0	68,313	0	5,505,012	-	5,505,012	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	187,822	0	0	0	187,822	-	187,822	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	21,612,580	0	81,181	75,556	-	21,455,843	-	-	21,455,843	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	56,083	0	0	0	56,083	-	56,083	-	-	
Other Support Services w/o Grants	2900	716,772	0	0	0	-	716,772	-	-	716,772	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	5,818,716	2,338,368	118,405	0	3,361,943	-	3,361,943	-	-	
Enterprise Operations	3200	8,398	0	0	0	8,398	-	8,398	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	343,795	0	0	0	343,795	-	343,795	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	29,554	-	-	-	-	-	-	-	-	
Other Uses	5000	185,442	-	-	-	-	-	-	-	-	
Debt Service	5100	1,233,100	-	-	-	-	-	-	-	-	
Total All Programs		196,485,057				149,362,207	40,457,230	165,628,012	24,191,425		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.44 %	10.50 %
Direct Costs (34 CFR 75.567)	159,792,177 (B)	165,628,012 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,829,415	24,191,425
Carry Forward	-931,066	19,219,036
Total Indirect Costs	3,898,349 (A)	43,410,461 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	165,628,012	
Actual Indirect Costs:		
Admin. Charges	24,191,425	
Carry Forward	-931,066	
Total Indirect Costs	23,260,359	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.44 X 165,628,012	4,041,323 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	23,260,359 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	19,219,036	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	14.14 %	30.00 %
Direct Costs (34 CFR 75.567)	143,598,663 (B)	149,362,207 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,022,929	40,457,230
Carry Forward	-712,055	18,625,359
Total Indirect Costs	20,310,874 (A)	59,082,588 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	149,362,207	
Actual Indirect Costs:		
Admin. Charges	40,457,230	
Carry Forward	-712,055	
Total Indirect Costs	39,745,175	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.14 X 149,362,207	21,119,816 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	39,745,175 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	18,625,359	

* 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.