



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2000 - MESA COUNTY VALLEY 51

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	111,389,482	55	330,014	1,895,635	109,163,778	-	109,163,778	-
Support Serv-Students	2100-2199	11,161,594	0	20,528	0	11,141,066	-	11,141,066	-
Support Serv-Inst Staff	2200-2219, 2221-2299	6,808,926	0	46,177	90,747	6,672,002	-	6,672,002	-
Educational Library Services	2220	1,783,469	0	6,233	383	1,776,853	-	1,776,853	-
Support Serv-General Admin w/ Grants	2300	142,132	0	0	0	142,132	-	142,132	-
Support Serv-General Admin w/o Grants	2300	1,993,637	0	13,789	0	-	1,979,849	1,979,849	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	14,048,180	0	297,882	271,252	13,479,046	-	13,479,046	-
Support Serv-Business w/ Grants	2500	89,977	0	0	0	89,977	-	89,977	-
Support Serv-Business w/o Grants	2500	2,724,326	0	6,965	20,014	-	2,697,347	-	2,697,347
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	14,357,414	10	496,062	0	-	13,861,343	13,861,343	-
Student Transportation Services	2700-2799	5,627,412	0	1,767	0	5,625,645	-	5,625,645	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	130,913	0	0	0	130,913	-	130,913	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,658,504	0	20,687	8,674	-	3,629,144	-	3,629,144
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	21,340	0	0	0	21,340	-	21,340	-
Other Support Services w/o Grants	2900	450,998	0	0	0	-	450,998	-	450,998
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	5,907,235	2,491,716	180,332	0	3,235,188	-	3,235,188	-
Enterprise Operations	3200	11,014	0	0	0	11,014	-	11,014	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	325,889	0	0	0	325,889	-	325,889	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	271,498	-	-	-	-	-	-	-
Other Uses	5000	161,840	-	-	-	-	-	-	-
Debt Service	5100	5,909,439	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>186,975,221</b>	<b>2,491,780</b>	<b>1,420,434</b>	<b>2,286,706</b>	<b>151,814,844</b>	<b>22,618,679</b>	<b>167,656,036</b>	<b>6,777,488</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)
  - 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, 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:**

- 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 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.00 %	5.27 %
Direct Costs (34 CFR 75.567)	1,606,964 (B)	167,656,036 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,571,735	6,777,488
Carry Forward	-1,362,579	2,061,788
Total Indirect Costs	3,209,156 (A)	8,839,276 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	167,656,036	
Actual Indirect Costs:		
Admin. Charges	6,777,488	
Carry Forward	-1,362,579	
Total Indirect Costs	5,414,909	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2 X 167,656,036	3,353,121 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,414,909 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	2,061,788	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	13.10 %	15.74 %
Direct Costs (34 CFR 75.567)	144,839,538 (B)	151,814,844 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	20,428,574	22,618,679
Carry Forward	-1,449,303	1,281,632
Total Indirect Costs	18,979,271 (A)	23,900,311 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	151,814,844	
Actual Indirect Costs:		
Admin. Charges	22,618,679	
Carry Forward	-1,449,303	
Total Indirect Costs	21,169,376	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.1 X           151,814,844	19,887,745 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	21,169,376 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,281,632	

\* 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.