



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000 - MESA COUNTY VALLEY 51

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	115,511,021	0	280,030	1,670,755	113,560,236	0	113,560,236	0
Support Serv-Students	2100-2199	11,888,335	0	24,376	0	11,863,959	0	11,863,959	0
Support Serv-Inst Staff	2200-2219, 2221-2299	9,033,612	0	106,289	13,820	8,913,503	0	8,913,503	0
Educational Library Services	2220	1,884,372	0	7,824	209	1,876,339	0	1,876,339	0
Support Serv-General Admin w/ Grants	2300	139,181	0	0	0	139,181	0	139,181	0
Support Serv-General Admin w/o Grants	2300	2,229,597	0	59,417	8,725	0	2,161,455	2,161,455	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	15,558,824	0	564,014	858,178	14,136,632	0	14,136,632	0
Sup Serv-Business w/ Grants	2500	83,282	0	0	0	83,282	0	83,282	0
Sup Serv-Business w/o Grants	2500	1,378,890	0	14,467	-750,873	0	2,115,296	0	2,115,296
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	14,241,059	0	154,673	0	0	14,086,386	14,086,386	0
Student Transportation Services	2700-2799	5,991,287	0	5,947	0	5,985,340	0	5,985,340	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	100,186	0	0	0	100,186	0	100,186	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,890,558	0	14,026	23,458	0	5,853,074	0	5,853,074
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	6,336	0	0	0	6,336	0	6,336	0
Other Sup Services w/o Grants	2900	215,786	0	0	0	0	215,786	0	215,786
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	5,744,557	2,325,137	278,114	0	3,141,306	0	3,141,306	0
Enterprise Operations	3200	8,819	0	0	0	8,819	0	8,819	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	335,704	0	0	0	335,704	0	335,704	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	643,852	0	399,525	244,326	1	0	1	0
Other Uses	5000	188,900	0	0	188,900	0	0	0	0
Debt Service	5100	1,442,430	0	0	1,440,930	1500	0	1500	0
Total All Programs		192,516,588	2,325,137	1,908,702	3,698,428	160,152,324	24,431,997	176,400,165	8,184,156



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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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

10.5

9.67

165,628,012

176,400,165

24,191,425

8,184,156

19,219,036

8,881,175

43,410,461 (A)

17,065,331 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

176,400,165

8,184,156

19,219,036

27,403,192

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 176,400,165

18,522,017

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

27,403,192

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

8,881,175



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
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	30.00 %	12.14 %
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Direct Costs (34 CFR 75.567)

	149,362,207 (B)	160,152,324 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	40,457,230	24,431,997
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Carry Forward: From FY 2013-2014 Data

	18,625,359	-4,988,341
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Total Indirect Costs

	59,082,589 (A)	19,443,656 (A)
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b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

	160,152,324
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Actual Indirect Costs:

Admin. Charges

	24,431,997
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Carry Forward: From FY 2013-2014 Data

	18,625,359
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Total Indirect Costs

	43,057,356
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 160,152,324

	48,045,697 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

	43,057,356 (F)
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Under or (Over) Recovery (E - F)

	-4,988,341
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(For use in FY 2017-2018)

* 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.