



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000 - MESA COUNTY VALLEY 51

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	114,691,749	0	270,665	1,971,284	112,449,800	0	112,449,800	0
Support Serv-Students	2100-2199	12,403,538	0	18,192	0	12,385,346	0	12,385,346	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,152,927	0	34,514	0	8,118,413	0	8,118,413	0
Educational Library Services	2220	2,089,718	0	2,743	201	2,086,774	0	2,086,774	0
Support Serv-General Admin w/ Grants	2300	133,962	0	0	0	133,962	0	133,962	0
Support Serv-General Admin w/o Grants	2300	2,411,688	0	10,439	0	0	2,401,249	2,401,249	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	16,122,323	0	201,487	512,236	15,408,600	0	15,408,600	0
Sup Serv-Business w/ Grants	2500	81,975	0	0	0	81,975	0	81,975	0
Sup Serv-Business w/o Grants	2500	1,844,001	0	4,815	-502,588	0	2,341,774	0	2,341,774
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	14,034,681	0	39,353	0	0	13,995,328	13,995,328	0
Student Transportation Services	2700-2799	6,045,459	0	6,028	0	6,039,431	0	6,039,431	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	103,494	0	0	0	103,494	0	103,494	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,043,358	0	179,019	0	0	6,864,339	0	6,864,339
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	20,670	0	0	0	20,670	0	20,670	0
Other Sup Services w/o Grants	2900	288,513	0	0	0	0	288,513	0	288,513
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	6,105,691	2,478,965	35,038	0	3,591,688	0	3,591,688	0
Enterprise Operations	3200	28,884	0	0	0	28,884	0	28,884	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	547,963	0	3,391	0	544,572	0	544,572	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	511,795	0	132,990	280,434	98,371	0	98,371	0
Other Uses	5000	222,254	0	0	222,254	0	0	0	0
Debt Service	5100	443,297	0	0	442,297	1000	0	1000	0
Total All Programs		193,327,940	2,478,965	938,674	2,926,118	161,092,980	25,891,203	177,489,557	9,494,626



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

5.27

167,656,036

6,777,488

2,061,788

8,839,276 (A)

FY 2018-2019

6.59

177,489,557

9,494,626

2,202,714

11,697,340 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

177,489,557

9,494,626

2,061,788

11,556,414

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.27 X 177,489,557

9,353,700

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

11,556,414

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

2,202,714



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
	15.74 %	17.20 %

Direct Costs (34 CFR 75.567)

	151,814,844 (B)	161,092,980 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	22,618,679	25,891,203
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Carry Forward: From FY 2014-2015 Data

	1,281,632	1,816,800
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Total Indirect Costs

	23,900,311 (A)	27,708,003 (A)
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b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

	161,092,980
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Actual Indirect Costs:

Admin. Charges

	25,891,203
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Carry Forward: From FY 2014-2015 Data

	1,281,632
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Total Indirect Costs

	27,172,835
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

15.74 X 161,092,980

	25,356,035 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

	27,172,835 (F)
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Under or (Over) Recovery (E - F)

	1,816,800
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(For use in FY 2018-2019)

* 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.