



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000 - MESA COUNTY VALLEY 51

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	119,938,086	0	217,714	1,864,413	117,855,959	0	117,855,959	0
Support Serv-Students	2100-2199	16,097,786	0	14,829	31,851	16,051,106	0	16,051,106	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,800,325	0	96,022	0	8,704,303	0	8,704,303	0
Educational Library Services	2220	2,103,268	0	7,332	340	2,095,596	0	2,095,596	0
Support Serv-General Admin w/ Grants	2300	182,570	0	0	0	182,570	0	182,570	0
Support Serv-General Admin w/o Grants	2300	2,602,803	0	16,288	118,750	0	2,467,765	2,467,765	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	15,103,977	1,239	22,968	978,907	14,100,863	0	14,100,863	0
Sup Serv-Business w/ Grants	2500	85,342	0	0	0	85,342	0	85,342	0
Sup Serv-Business w/o Grants	2500	1,427,779	0	679	-1,016,120	0	2,443,220	0	2,443,220
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	89	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	14,574,997	0	58,168	1	0	14,516,828	14,516,828	0
Student Transportation Services	2700-2799	6,787,448	0	7,949	0	6,779,499	0	6,779,499	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	89,097	0	0	0	89,097	0	89,097	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,404,227	0	8,251	6,436	0	6,389,540	0	6,389,540
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	142	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	37,244	0	0	0	37,244	0	37,244	0
Other Sup Services w/o Grants	2900	387,401	0	0	0	0	387,401	0	387,401
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	6,356,450	2,599,855	52,427	0	3,704,168	0	3,704,168	0
Enterprise Operations	3200	41,565	0	0	0	41,565	0	41,565	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	403,396	0	595	0	402,801	0	402,801	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,410,646	0	1,943,758	290,389	176,499	0	176,499	0
Other Uses	5000	218,542	0	0	218,542	0	0	0	0
Debt Service	5100	2,094,657	0	0	2,093,657	1000	0	1000	0
<b>Total All Programs</b>		<b>206,147,606</b>	<b>2,601,094</b>	<b>2,446,980</b>	<b>4,587,166</b>	<b>170,307,612</b>	<b>26,204,754</b>	<b>187,292,205</b>	<b>9,220,161</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)
- 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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.67	4.92
Direct Costs (34 CFR 75.567)	176,400,165	187,292,205
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,184,156	9,220,161
Carry Forward: From FY 2015-2016 Data	8,881,175	-9,820
Total Indirect Costs	17,065,331 (A)	9,210,341 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	187,292,205
Actual Indirect Costs:	
Admin. Charges	9,220,161
Carry Forward: From FY 2015-2016 Data	8,881,175
Total Indirect Costs	18,101,336

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.67 X 187,292,205

18,111,156

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

18,101,336

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-9,820



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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12.14 %

15.70 %

Direct Costs (34 CFR 75.567)

160,152,324 (B)

170,307,612 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

24,431,997

26,204,754

Carry Forward: From FY 2015-2016 Data

-4,988,341

541,069

Total Indirect Costs

19,443,656 (A)

26,745,823 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

170,307,612

Actual Indirect Costs:

Admin. Charges

26,204,754

Carry Forward: From FY 2015-2016 Data

-4,988,341

Total Indirect Costs

21,216,413

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

12.14 X 170,307,612

20,675,344 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

21,216,413 (F)

Under or (Over) Recovery (E - F)

541,069

(For use in FY 2019-2020)

\* 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.