



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000 - Mesa County Valley 51

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	135,724,737	0	246,171	1,885,530	133,593,036	0	133,593,036	0
Support Serv-Students	2100-2199	16,611,562	0	30,245	1,730,787	14,850,530	0	14,850,530	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,107,407	0	164,132	20,000	9,923,275	0	9,923,275	0
Educational Library Services	2220	2,727,119	0	2,182	252	2,724,685	0	2,724,685	0
Support Serv-General Admin w/ Grants	2300	198,653	0	0	0	198,653	0	198,653	0
Support Serv-General Admin w/o Grants	2300	4,581,699	0	12,602	1,506,384	0	3,062,713	3,062,713	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 like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	17,878,088	1,430	39,127	883,653	16,953,878	0	16,953,878	0
Sup Serv-Business w/ Grants	2500	87,814	0	0	0	87,814	0	87,814	0
Sup Serv-Business w/o Grants	2500	-667,722	0	1,786	-388,431	0	-281,077	0	-281,077
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	16,237,130	0	209,306	0	0	16,027,824	16,027,824	0
Student Transportation Services	2700-2799	7,127,317	0	4,401	0	7,122,916	0	7,122,916	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	113,633	0	0	0	113,633	0	113,633	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,753,325	0	10,323	297,542	0	7,445,460	0	7,445,460
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	3,048	0	0	0	3,048	0	3,048	0
Other Sup Services w/o Grants	2900	367,241	0	0	0	0	367,241	0	367,241
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	6,700,104	2,685,848	121,201	1,900	3,891,155	0	3,891,155	0
Enterprise Operations	3200	50,340	0	0	0	50,340	0	50,340	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	371,850	0	2,172	0	369,678	0	369,678	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	16,518,322	0	15,844,531	320,311	353,480	0	353,480	0
Other Uses	5000	225,990	0	0	225,990	0	0	0	0
Debt Service	5100	1,860,509	0	0	1,859,509	1,000	0	1,000	0
Total All Programs		244,578,166	2,687,278	16,688,179	8,343,427	190,237,121	26,622,161	209,327,658	7,531,624



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.59	1.66
Direct Costs (34 CFR 75.567)	177,489,557	209,327,658
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,777,488	7,531,624
Carry Forward: From FY 2016-2017 Data	2,202,714	-4,060,355
Total Indirect Costs	8,980,202 (A)	3,471,269 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	209,327,658	
Actual Indirect Costs:		
Admin. Charges	7,531,624	
Carry Forward: From FY 2016-2017 Data	2,202,714	
Total Indirect Costs	9,734,338	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.59 X 209,327,658	13,794,693	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	9,734,338	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-4,060,355	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.20 %	11.74 %
Direct Costs (34 CFR 75.567)	161,092,980 (B)	190,237,121 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,618,679	26,622,161
Carry Forward: From FY 2016-2017 Data	1,816,800	-4,281,824
Total Indirect Costs	24,435,479 (A)	22,340,337 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	190,237,121	
Actual Indirect Costs:		
Admin. Charges	26,622,161	
Carry Forward: From FY 2016-2017 Data	1,816,800	
Total Indirect Costs	28,438,961	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.20 X 190,237,121	32,720,785 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	28,438,961 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-4,281,824	

* 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.