



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000 - Mesa County Valley 51

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	156,110,565	0	462,327	2,200,496	153,447,742	0	153,447,742	0
Support Serv-Students	2100-2199	17,513,639	0	25,610	0	17,488,029	0	17,488,029	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,844,950	0	136,851	0	10,708,099	0	10,708,099	0
Educational Library Services	2220	2,892,096	0	1,440	160	2,890,496	0	2,890,496	0
Support Serv-General Admin w/ Grants	2300	216,186	0	0	0	216,186	0	216,186	0
Support Serv-General Admin w/o Grants	2300	3,459,414	0	8,355	170,860	0	3,280,199	3,280,199	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	17,107,475	723	173,460	676,750	16,256,542	0	16,256,542	0
Sup Serv-Business w/ Grants	2500	90,834	0	0	0	90,834	0	90,834	0
Sup Serv-Business w/o Grants	2500	2,038,155	0	2,348	-593,280	0	2,629,087	0	2,629,087
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	15,802,421	1,059	37,531	0	0	15,763,831	15,763,831	0
Student Transportation Services	2700-2799	6,905,181	0	10,623	0	6,894,558	0	6,894,558	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	74,580	0	0	0	74,580	0	74,580	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,472,390	0	13,203	73,225	0	7,385,962	0	7,385,962
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	36,643	0	0	0	36,643	0	36,643	0
Other Sup Services w/o Grants	2900	910,613	0	0	0	0	910,613	0	910,613
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	28,100	0	0	0	28,100	0	28,100	0
Food Services Operations	3100	6,681,926	2,505,853	107,034	6,959	4,062,080	0	4,062,080	0
Enterprise Operations	3200	49,837	0	0	0	49,837	0	49,837	0
Enterprise Instructional	3210	668	0	0	0	668	0	668	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	409,695	0	0	0	409,695	0	409,695	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	13,908,136	0	13,207,238	319,283	381,615	0	381,615	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,402,337	0	0	2,401,337	1,000	0	1,000	0
Total All Programs		264,955,841	2,507,635	14,186,020	5,255,790	213,036,704	29,969,692	232,080,734	10,925,662



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.92	4.49
Direct Costs (34 CFR 75.567)	187,292,205	232,080,734
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,184,156	10,925,662
Carry Forward: From FY 2017-2018 Data	-9,820	-502,530
Total Indirect Costs	8,174,336 (A)	10,423,132 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	232,080,734	
Actual Indirect Costs:		
Admin. Charges	10,925,662	
Carry Forward: From FY 2017-2018 Data	-9,820	
Total Indirect Costs	10,915,842	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.92 X 232,080,734	11,418,372	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	10,915,842	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-502,530	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.70 %	12.69 %
Direct Costs (34 CFR 75.567)	170,307,612 (B)	213,036,704 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,431,997	29,969,692
Carry Forward: From FY 2017-2018 Data	541,069	-2,936,002
Total Indirect Costs	24,973,066 (A)	27,033,690 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	213,036,704	
Actual Indirect Costs:		
Admin. Charges	29,969,692	
Carry Forward: From FY 2017-2018 Data	541,069	
Total Indirect Costs	30,510,761	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.70 X 213,036,704	33,446,763 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	30,510,761 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-2,936,002	

* 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.