



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470 - ST VRAIN VALLEY RE 1J

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	133,361,378	0	189,024	231,094	132,941,260	-	132,941,260	-	-	
Support Serv-Students	2100-2199	12,499,964	0	0	1,257	12,498,707	-	12,498,707	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	8,612,249	0	0	0	8,612,249	-	8,612,249	-	-	
Educational Library Services	2220	348,252	0	0	0	348,252	-	348,252	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	3,124,657	0	0	6,342	-	3,118,315	3,118,315	-	-	
Support Serv-School Admin	2400-2499	18,181,517	0	21,792	6,827	18,152,898	-	18,152,898	-	-	
Support Serv-Business w/ Grants	2500	196,099	0	0	0	196,099	-	196,099	-	-	
Support Serv-Business w/o Grants	2500	3,253,346	0	497,372	0	-	2,755,974	-	2,755,974	-	
Oper & Maint of Plant Serv w/ Grants	2600	27,140	0	0	0	27,140	-	27,140	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	23,522,611	0	697,483	0	-	22,825,128	22,825,128	-	-	
Student Transportation Services	2700-2799	5,457,921	0	90,900	0	5,367,021	-	5,367,021	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	114,363	0	0	0	114,363	-	114,363	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	9,421,569	0	563,394	0	-	8,858,174	-	8,858,174	-	
Planning/Evaluation	2810-2814	391,091	0	0	0	391,091	-	391,091	-	-	
Other Support Services w/ Grants	2900	383,221	0	0	383,221	0	-	0	-	-	
Other Support Services w/o Grants	2900	329,489	0	0	-31,326	-	360,815	-	360,815	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	8,550,602	4,023,617	187,593	100,000	4,239,393	-	4,239,393	-	-	
Enterprise Operations	3200	407,848	0	0	12,628	395,220	-	395,220	-	-	
Enterprise Instructional	3210	2,415,103	0	0	194,170	2,220,933	-	2,220,933	-	-	
Enterprise Non-Instructional	3220	74,801	0	0	0	74,801	-	74,801	-	-	
Community Services	3300	1,562,967	0	61,466	11,656	1,489,846	-	1,489,846	-	-	
Education for Adults	3400	53,765	0	0	0	53,765	-	53,765	-	-	
Facil Acquisition & Construction Svcs	4000	572,332	-	-	-	-	-	-	-	-	
Other Uses	5000	191,114	-	-	-	-	-	-	-	-	
Debt Service	5100	2,493,684	-	-	-	-	-	-	-	-	
Total All Programs		235,547,082				187,123,037	37,918,407	213,066,480	11,974,964		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.39 %	7.06 %
Direct Costs (34 CFR 75.567)	212,606,797 (B)	213,066,480 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,892,952	11,974,964
Carry Forward	451,010	3,072,355
Total Indirect Costs	9,343,962 (A)	15,047,319 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	213,066,480	
Actual Indirect Costs:		
Admin. Charges	11,974,964	
Carry Forward	451,010	
Total Indirect Costs	12,425,974	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.39 X 213,066,480	9,353,618 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	12,425,974 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	3,072,355	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.29 %	22.18 %
Direct Costs (34 CFR 75.567)	187,156,364 (B)	187,123,037 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	34,343,385	37,918,407
Carry Forward	1,758,256	3,580,629
Total Indirect Costs	36,101,641 (A)	41,499,036 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	187,123,037	
Actual Indirect Costs:		
Admin. Charges	37,918,407	
Carry Forward	1,758,256	
Total Indirect Costs	39,676,663	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.29 X 187,123,037	36,096,034 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	39,676,663 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	3,580,629	

* 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.