



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480 - BOULDER VALLEY RE 2

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	186,976,063	0	99,393	9,459,317	177,417,353	-	177,417,353	-	-	
Support Serv-Students	2100-2199	14,277,823	0	8,576	25	14,269,222	-	14,269,222	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	12,204,396	0	7,311	35,231	12,161,854	-	12,161,854	-	-	
Educational Library Services	2220	757,069	0	0	0	757,069	-	757,069	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	3,635,072	0	480	100	-	3,634,492	3,634,492	-	-	
Support Serv-School Admin	2400-2499	22,386,045	0	80,938	425,336	21,879,771	-	21,879,771	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	3,574,439	0	190	0	-	3,574,249	-	3,574,249	-	
Oper & Maint of Plant Serv w/ Grants	2600	501	0	0	0	501	-	501	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	25,739,683	0	2,761,793	5,339	-	22,972,550	22,972,550	-	-	
Student Transportation Services	2700-2799	12,460,411	0	2,111	0	12,458,300	-	12,458,300	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	38,181	0	0	0	38,181	-	38,181	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	13,815,773	0	566,936	2,302	-	13,246,535	-	13,246,535	-	
Planning/Evaluation	2810-2814	511,532	0	0	0	511,532	-	511,532	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	6,887	0	0	5,951	-	935	-	935	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	141,375	0	0	0	141,375	-	141,375	-	-	
Food Services Operations	3100	6,774,486	2,166,309	49,307	1,024	4,557,846	-	4,557,846	-	-	
Enterprise Operations	3200	250,142	0	0	0	250,142	-	250,142	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	4,819,732	0	0	1,049	4,818,683	-	4,818,683	-	-	
Education for Adults	3400	150,971	0	0	0	150,971	-	150,971	-	-	
Facil Acquisition & Construction Svcs	4000	324,493	-	-	-	-	-	-	-	-	
Other Uses	5000	58,966	-	-	-	-	-	-	-	-	
Debt Service	5100	1,549,254	-	-	-	-	-	-	-	-	
Total All Programs		310,453,294				249,412,802	43,428,762	276,019,844	16,821,720		



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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)	2.25 %	8.45 %
Direct Costs (34 CFR 75.567)	261,333,884 (B)	276,019,844 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,973,547	16,821,720
Carry Forward	-4,102,801	6,508,472
Total Indirect Costs	5,870,746 (A)	23,330,192 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	276,019,844	
Actual Indirect Costs:		
Admin. Charges	16,821,720	
Carry Forward	-4,102,801	
Total Indirect Costs	12,718,919	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.25 X 276,019,844	6,210,446 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	12,718,919 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	6,508,472	

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)	11.71 %	20.77 %
Direct Costs (34 CFR 75.567)	237,636,919 (B)	249,412,802 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,670,512	43,428,762
Carry Forward	-5,837,045	8,385,478
Total Indirect Costs	27,833,467 (A)	51,814,239 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	249,412,802	
Actual Indirect Costs:		
Admin. Charges	43,428,762	
Carry Forward	-5,837,045	
Total Indirect Costs	37,591,717	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
11.71 X 249,412,802	29,206,239 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	37,591,717 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	8,385,478	

* 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.