



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828 - VALLEY RE-1

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	12,104,814	8,530	134,116	706,149	11,256,019	-	11,256,019	-	-	
Support Serv-Students	2100-2199	934,501	0	0	0	934,501	-	934,501	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	481,574	0	0	0	481,574	-	481,574	-	-	
Educational Library Services	2220	191,914	0	0	0	191,914	-	191,914	-	-	
Support Serv-General Admin w/ Grants	2300	61,769	0	0	0	61,769	-	61,769	-	-	
Support Serv-General Admin w/o Grants	2300	566,017	0	0	0	-	566,017	566,017	-	-	
Support Serv-School Admin	2400-2499	1,137,502	0	0	0	1,137,502	-	1,137,502	-	-	
Support Serv-Business w/ Grants	2500	7,123	0	0	0	7,123	-	7,123	-	-	
Support Serv-Business w/o Grants	2500	260,562	0	0	1,086	-	259,476	-	259,476	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,374,843	0	0	0	-	2,374,843	2,374,843	-	-	
Student Transportation Services	2700-2799	560,335	0	0	0	560,335	-	560,335	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	206,240	0	0	0	-	206,240	-	206,240	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	819,707	406,936	950	0	411,821	-	411,821	-	-	
Enterprise Operations	3200	107,385	0	0	3,260	104,126	-	104,126	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	90,640	85	0	707	89,848	-	89,848	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	82,349	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		19,987,273				15,236,531	3,406,574	18,177,390	465,715		



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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)	3.02 %	2.65 %
Direct Costs (34 CFR 75.567)	18,512,688 (B)	18,177,390 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	460,089	465,715
Carry Forward	98,748	15,506
Total Indirect Costs	558,837 (A)	481,222 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	18,177,390	
Actual Indirect Costs:		
Admin. Charges	465,715	
Carry Forward	98,748	
Total Indirect Costs	564,463	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.02 X 18,177,390	548,957 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	564,463 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	15,506	

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)	22.66 %	23.32 %
Direct Costs (34 CFR 75.567)	15,624,817 (B)	15,236,531 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,347,960	3,406,574
Carry Forward	191,996	145,973
Total Indirect Costs	3,539,956 (A)	3,552,547 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	15,236,531	
Actual Indirect Costs:		
Admin. Charges	3,406,574	
Carry Forward	191,996	
Total Indirect Costs	3,598,570	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.66 X 15,236,531	3,452,598 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,598,570 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	145,973	

* 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.