



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9135 - GRAND VALLEY BOCES

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	1,151,188	0	68,857	0	1,082,331	-	1,082,331	-		
Support Serv-Students	2100-2199	399,971	0	26,290	0	373,681	-	373,681	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	15,877	0	12,981	0	2,897	-	2,897	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	219,527	0	0	0	-	219,527	219,527	-		
Support Serv-School Admin	2400-2499	78,236	0	0	0	78,236	-	78,236	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	121,430	0	0	0	-	121,430	-	121,430		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	461,807	0	6,843	0	-	454,964	454,964	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	154,787	0	0	0	-	154,787	-	154,787		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	14,185	0	0	0	-	14,185	-	14,185		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	-	-	-	-	-	-	-	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	32,936	0	0	0	32,936	-	32,936	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	29,743	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		2,679,687				1,570,081	964,893	2,244,572	290,402		



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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)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	1,979,538 (B)	2,244,572 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	307,214	290,402
Carry Forward	837,376	892,098
Total Indirect Costs	1,144,590 (A)	1,182,500 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,244,572	
Actual Indirect Costs:		
Admin. Charges	290,402	
Carry Forward	837,376	
Total Indirect Costs	1,127,778	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,244,572	235,680 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,127,778 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	892,098	

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)	52.91 %	30.00 %
Direct Costs (34 CFR 75.567)	1,423,709 (B)	1,570,081 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	863,044	964,893
Carry Forward	-109,829	24,334
Total Indirect Costs	753,215 (A)	989,227 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,570,081	
Actual Indirect Costs:		
Admin. Charges	964,893	
Carry Forward	-109,829	
Total Indirect Costs	855,064	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
52.91 X 1,570,081	830,730 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	855,064 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	24,334	

* 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.