



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470 - ST VRAIN VALLEY RE 1J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	146,632,088	0	293,479	143,534	146,195,075	-	146,195,075	-	-	
Support Serv-Students	2100-2199	14,933,290	0	0	0	14,933,290	-	14,933,290	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	12,313,689	0	0	0	12,313,689	-	12,313,689	-	-	
Educational Library Services	2220	800,956	0	0	0	800,956	-	800,956	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	2,915,754	0	21,310	7,711	-	2,886,733	2,886,733	-	-	
Support Serv-School Admin	2400-2499	19,076,794	0	0	3,062	19,073,732	-	19,073,732	-	-	
Support Serv-Business w/ Grants	2500	1,092	0	0	0	1,092	-	1,092	-	-	
Support Serv-Business w/o Grants	2500	3,559,875	0	269,161	0	-	3,290,714	-	3,290,714	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	23,995,581	0	723,166	0	-	23,272,414	23,272,414	-	-	
Student Transportation Services	2700-2799	6,052,082	0	20,000	0	6,032,082	-	6,032,082	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	474,066	0	0	0	474,066	-	474,066	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	14,998,163	0	319,414	0	-	14,678,749	-	14,678,749	-	
Planning/Evaluation	2810-2814	291,326	0	0	0	291,326	-	291,326	-	-	
Other Support Services w/ Grants	2900	733,387	0	0	733,387	0	-	0	-	-	
Other Support Services w/o Grants	2900	1,208,424	0	0	-41,874	-	1,250,299	-	1,250,299	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	8,885,124	4,236,168	173,719	100,000	4,375,237	-	4,375,237	-	-	
Enterprise Operations	3200	610,954	0	0	33,704	577,250	-	577,250	-	-	
Enterprise Instructional	3210	3,246,277	0	0	313,741	2,932,537	-	2,932,537	-	-	
Enterprise Non-Instructional	3220	139,193	0	0	0	139,193	-	139,193	-	-	
Community Services	3300	1,408,493	0	64,446	26,426	1,317,622	-	1,317,622	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,321,501	-	-	-	-	-	-	-	-	
Other Uses	5000	276,410	-	-	-	-	-	-	-	-	
Debt Service	5100	2,470,743	-	-	-	-	-	-	-	-	
Total All Programs		266,345,262				209,457,146	45,378,908	235,616,293	19,219,761		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.10 %	10.50 %
Direct Costs (34 CFR 75.567)	210,281,504 (B)	235,616,293 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,468,182	19,219,761
Carry Forward	3,462,875	5,953,879
Total Indirect Costs	14,931,057 (A)	25,173,641 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	235,616,293	
Actual Indirect Costs:		
Admin. Charges	19,219,761	
Carry Forward	3,462,875	
Total Indirect Costs	22,682,636	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.1 X 235,616,293	16,728,757 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	22,682,636 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	5,953,879	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.20 %	22.06 %
Direct Costs (34 CFR 75.567)	183,492,507 (B)	209,457,146 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	38,257,179	45,378,908
Carry Forward	6,144,914	835,193
Total Indirect Costs	44,402,093 (A)	46,214,101 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	209,457,146	
Actual Indirect Costs:		
Admin. Charges	45,378,908	
Carry Forward	6,144,914	
Total Indirect Costs	51,523,822	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.2 X 209,457,146	50,688,629 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	51,523,822 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	835,193	

* 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.