



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480 - BOULDER VALLEY RE 2

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	198,184,521	-2,520	220,320	9,144,326	188,822,395	-	188,822,395	-	-	
Support Serv-Students	2100-2199	15,579,036	0	21,593	89	15,557,354	-	15,557,354	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	13,379,234	0	0	89,389	13,289,845	-	13,289,845	-	-	
Educational Library Services	2220	896,034	0	0	0	896,034	-	896,034	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	3,538,673	0	955	0	-	3,537,718	3,537,718	-	-	
Support Serv-School Admin	2400-2499	23,586,958	0	-2,184	885,964	22,703,178	-	22,703,178	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	4,293,035	0	3,967	500	-	4,288,568	-	4,288,568	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	24,048,634	0	29,293	4,048	-	24,015,293	24,015,293	-	-	
Student Transportation Services	2700-2799	13,395,666	0	0	0	13,395,666	-	13,395,666	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	32,933	0	16,273	0	16,659	-	16,659	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	19,114,464	0	5,393,234	900	-	13,720,330	-	13,720,330	-	
Planning/Evaluation	2810-2814	477,436	0	0	0	477,436	-	477,436	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	118,181	305	0	85,083	-	32,793	-	32,793	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	7,372,675	2,725,979	31,580	2,017	4,613,098	-	4,613,098	-	-	
Enterprise Operations	3200	239,323	0	0	0	239,323	-	239,323	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	5,180,832	0	0	759	5,180,073	-	5,180,073	-	-	
Education for Adults	3400	325,253	0	0	0	325,253	-	325,253	-	-	
Facil Acquisition & Construction Svcs	4000	319,397	-	-	-	-	-	-	-	-	
Other Uses	5000	2,037	-	-	-	-	-	-	-	-	
Debt Service	5100	1,548,176	-	-	-	-	-	-	-	-	
Total All Programs		331,632,497				265,516,314	45,594,702	293,069,325	18,041,691		



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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)	7.95 %	6.29 %
Direct Costs (34 CFR 75.567)	270,822,888 (B)	293,069,325 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,860,429	18,041,691
Carry Forward	5,658,257	400,937
Total Indirect Costs	21,518,686 (A)	18,442,627 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	293,069,325	
Actual Indirect Costs:		
Admin. Charges	18,041,691	
Carry Forward	5,658,257	
Total Indirect Costs	23,699,948	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.95 X 293,069,325	23,299,011 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	23,699,948 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	400,937	

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)	19.09 %	17.24 %
Direct Costs (34 CFR 75.567)	245,146,221 (B)	265,516,314 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	41,537,097	45,594,702
Carry Forward	5,266,837	174,474
Total Indirect Costs	46,803,934 (A)	45,769,176 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	265,516,314	
Actual Indirect Costs:		
Admin. Charges	45,594,702	
Carry Forward	5,266,837	
Total Indirect Costs	50,861,539	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.09 X 265,516,314	50,687,064 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	50,861,539 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	174,474	

* 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.