



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828 - VALLEY RE-1

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	11,619,065	9,459	74,503	637,337	10,897,767	-	10,897,767	-		
Support Serv-Students	2100-2199	1,012,003	0	0	0	1,012,003	-	1,012,003	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	598,607	0	0	0	598,607	-	598,607	-		
Educational Library Services	2220	184,901	0	0	0	184,901	-	184,901	-		
Support Serv-General Admin w/ Grants	2300	64,495	0	0	0	64,495	-	64,495	-		
Support Serv-General Admin w/o Grants	2300	576,461	0	0	0	-	576,461	576,461	-		
Support Serv-School Admin	2400-2499	1,156,456	0	0	0	1,156,456	-	1,156,456	-		
Support Serv-Business w/ Grants	2500	7,158	0	0	0	7,158	-	7,158	-		
Support Serv-Business w/o Grants	2500	250,146	0	0	-1	-	250,147	-	250,147		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	2,534,855	0	8,777	0	-	2,526,078	2,526,078	-		
Student Transportation Services	2700-2799	633,755	0	57,235	0	576,520	-	576,520	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	76,725	0	0	0	-	76,725	-	76,725		
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	780,321	386,145	4,293	0	389,882	-	389,882	-		
Enterprise Operations	3200	106,028	0	0	1,371	104,657	-	104,657	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	76,896	0	0	795	76,101	-	76,101	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	2,800	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		19,680,674				15,068,547	3,429,411	18,171,087	326,871		



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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)	2.92 %	1.06 %
Direct Costs (34 CFR 75.567)	17,986,984 (B)	18,171,087 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	455,594	326,871
Carry Forward	69,191	-134,533
Total Indirect Costs	524,785 (A)	192,338 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	18,171,087	
Actual Indirect Costs:		
Admin. Charges	326,871	
Carry Forward	69,191	
Total Indirect Costs	396,062	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.92 X 18,171,087	530,596 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	396,062 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-134,533	

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)	24.51 %	23.00 %
Direct Costs (34 CFR 75.567)	15,053,521 (B)	15,068,547 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,389,056	3,429,411
Carry Forward	300,044	36,154
Total Indirect Costs	3,689,100 (A)	3,465,565 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	15,068,547	
Actual Indirect Costs:		
Admin. Charges	3,429,411	
Carry Forward	300,044	
Total Indirect Costs	3,729,455	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.51 X 15,068,547	3,693,301 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,729,455 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	36,154	

* 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.