



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0470 - ST VRAIN VALLEY RE 1J

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	152,376,314	0	153,824	1,700,436	150,522,054	-	150,522,054	-
Support Serv-Students	2100-2199	16,389,576	0	0	13,145	16,376,431	-	16,376,431	-
Support Serv-Inst Staff	2200-2219, 2221-2299	13,590,131	0	6,915	152,966	13,430,249	-	13,430,249	-
Educational Library Services	2220	905,382	0	0	0	905,382	-	905,382	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	1,271,740	0	0	291,656	-	980,084	980,084	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,441,883	0	0	0	-	1,441,883	-	1,441,883
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	20,627,435	0	0	4,734	20,622,702	-	20,622,702	-
Support Serv-Business w/ Grants	2500	173,762	0	0	0	173,762	-	173,762	-
Support Serv-Business w/o Grants	2500	4,346,600	0	375,044	246,279	-	3,725,276	-	3,725,276
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	22,639	0	0	0	22,639	-	22,639	-
Oper & Maint of Plant Serv w/o Grants	2600	26,054,819	0	585,123	48,178	-	25,421,518	25,421,518	-
Student Transportation Services	2700-2799	6,112,336	0	0	0	6,112,336	-	6,112,336	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	452,561	0	0	0	452,561	-	452,561	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	14,469,888	0	336,384	180,709	-	13,952,795	-	13,952,795
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	292,898	0	0	0	292,898	-	292,898	-
Other Support Services w/ Grants	2900	847,501	0	0	847,501	0	-	0	-
Other Support Services w/o Grants	2900	277,382	0	0	-24,487	-	301,869	-	301,869
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	9,091,449	4,408,096	24,998	100,000	4,558,355	-	4,558,355	-
Enterprise Operations	3200	777,545	0	0	38,922	738,623	-	738,623	-
Enterprise Instructional	3210	3,717,386	0	0	315,752	3,401,634	-	3,401,634	-

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
Enterprise Non-Instructional	3220	192,406	0	0	0	192,406	-	192,406	-
Community Services	3300	1,653,142	0	83,480	21,555	1,548,107	-	1,548,107	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	671,306	-	-	-	-	-	-	-
Other Uses	5000	197,885	-	-	-	-	-	-	-
Debt Service	5100	2,919,572	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>278,873,539</b>	<b>4,408,096</b>	<b>1,565,768</b>	<b>3,937,347</b>	<b>219,350,140</b>	<b>45,823,425</b>	<b>245,751,741</b>	<b>19,421,824</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
  - Food Service Special Revenue Fund (21)
  - Government Designated-Purpose Grants (22)
  - Pupil Activity Special Revenue (23)
  - Transportation (25)
  - Other Special Revenue (20: 26-29)
  - 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, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects  
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,  
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- 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 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.06 %	10.00 %
Direct Costs (34 CFR 75.567)	2,130,665 (B)	245,751,741 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,974,964	19,421,824
Carry Forward	3,072,355	5,144,106
Total Indirect Costs	15,047,319 (A)	24,565,930 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	245,751,741	
Actual Indirect Costs:		
Admin. Charges	19,421,824	
Carry Forward	3,072,355	
Total Indirect Costs	22,494,179	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.06 X 245,751,741	17,350,073 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	22,494,179 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	5,144,106	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	22.18 %	21.23 %
Direct Costs (34 CFR 75.567)	187,123,037 (B)	219,350,140 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	37,918,407	45,823,425
Carry Forward	3,580,629	752,193
Total Indirect Costs	41,499,036 (A)	46,575,618 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	219,350,140	
Actual Indirect Costs:		
Admin. Charges	45,823,425	
Carry Forward	3,580,629	
Total Indirect Costs	49,404,054	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.18 X 219,350,140	48,651,861 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	49,404,054 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	752,193	

\* 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.