



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0480 - BOULDER VALLEY RE 2

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	205,515,653	0	87,778	12,320,919	193,106,956	-	193,106,956	-
Support Serv-Students	2100-2199	18,359,303	0	3,074	236,936	18,119,293	-	18,119,293	-
Support Serv-Inst Staff	2200-2219, 2221-2299	14,285,134	0	2,968	143,719	14,138,448	-	14,138,448	-
Educational Library Services	2220	912,902	0	0	0	912,902	-	912,902	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	1,607,800	0	30,096	311,833	-	1,265,870	1,265,870	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,489,195	0	0	1,356	-	2,487,839	-	2,487,839
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	24,966,607	0	4,661	924,427	24,037,520	-	24,037,520	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	4,446,942	0	0	267,837	-	4,179,105	-	4,179,105
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	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	24,621,818	0	31,454	391,289	-	24,199,075	24,199,075	-
Student Transportation Services	2700-2799	13,808,708	0	0	0	13,808,708	-	13,808,708	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	20,968,782	0	933,941	693,923	-	19,340,918	-	19,340,918
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	452,436	0	0	93,175	359,260	-	359,260	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	52,823	34,500	0	21,428	-	-3,105	-	-3,105
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	8,280,872	3,218,144	0	2,237	5,060,491	-	5,060,491	-
Enterprise Operations	3200	156,629	0	0	15,454	141,175	-	141,175	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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	-	-	-	-	-	-	-	-
Community Services	3300	5,838,087	0	0	85	5,838,002	-	5,838,002	-
Education for Adults	3400	280,729	0	0	0	280,729	-	280,729	-
Facil Acquisition & Construction Svcs	4000	337,362	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	20,621,484	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>368,003,265</b>	<b>3,252,644</b>	<b>1,093,972</b>	<b>15,424,618</b>	<b>275,803,484</b>	<b>51,469,702</b>	<b>301,268,430</b>	<b>26,004,757</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)	8.45 %	10.50 %
Direct Costs (34 CFR 75.567)	2,760,198 (B)	301,268,430 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,821,720	26,004,757
Carry Forward	6,508,472	7,056,046
Total Indirect Costs	23,330,192 (A)	33,060,803 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	301,268,430	
Actual Indirect Costs:		
Admin. Charges	26,004,757	
Carry Forward	6,508,472	
Total Indirect Costs	32,513,229	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.45 X 301,268,430	25,457,182 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	32,513,229 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	7,056,046	

## 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)	20.77 %	19.59 %
Direct Costs (34 CFR 75.567)	249,412,802 (B)	275,803,484 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	43,428,762	51,469,702
Carry Forward	8,385,478	2,570,797
Total Indirect Costs	51,814,240 (A)	54,040,499 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	275,803,484	
Actual Indirect Costs:		
Admin. Charges	51,469,702	
Carry Forward	8,385,478	
Total Indirect Costs	59,855,180	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.77 X 275,803,484	57,284,384 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	59,855,180 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	2,570,797	

\* 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.