



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828 - VALLEY RE-1

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	12,832,298	10,704	0	687,477	12,134,117	-	12,134,117	-
Support Serv-Students	2100-2199	1,067,692	0	0	0	1,067,692	-	1,067,692	-
Support Serv-Inst Staff	2200-2219, 2221-2299	674,878	0	0	0	674,878	-	674,878	-
Educational Library Services	2220	216,039	0	0	10,314	205,725	-	205,725	-
Support Serv-General Admin w/ Grants	2300	67,674	0	0	0	67,674	-	67,674	-
Support Serv-General Admin w/o Grants	2300	558,024	0	0	0	-	558,024	558,024	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,203,129	0	0	0	1,203,129	-	1,203,129	-
Support Serv-Business w/ Grants	2500	7,989	0	0	0	7,989	-	7,989	-
Support Serv-Business w/o Grants	2500	251,965	0	0	18	-	251,947	-	251,947
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	2,358,761	0	8,276	0	-	2,350,485	2,350,485	-
Student Transportation Services	2700-2799	656,636	0	0	0	656,636	-	656,636	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	217,165	0	0	0	-	217,165	-	217,165
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	825,630	417,959	0	0	407,670	-	407,670	-
Enterprise Operations	3200	109,890	0	0	6,634	103,256	-	103,256	-
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	80,078	0	0	600	79,478	-	79,478	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	11,166	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	160,876	-	-	-	-	-	-	-
Total All Programs		21,299,889	428,663	8,276	705,043	16,608,244	3,377,621	19,516,752	469,112



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.65 %	2.24 %
Direct Costs (34 CFR 75.567)	181,774 (B)	19,516,752 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	465,715	469,112
Carry Forward	15,506	-32,576
Total Indirect Costs	481,221 (A)	436,537 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	19,516,752	
Actual Indirect Costs:		
Admin. Charges	469,112	
Carry Forward	15,506	
Total Indirect Costs	484,618	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.65 X 19,516,752	517,194 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	484,618 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-32,576	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.32 %	18.23 %
Direct Costs (34 CFR 75.567)	15,236,531 (B)	16,608,244 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,406,575	3,377,621
Carry Forward	145,973	-349,448
Total Indirect Costs	3,552,548 (A)	3,028,173 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	16,608,244	
Actual Indirect Costs:		
Admin. Charges	3,377,621	
Carry Forward	145,973	
Total Indirect Costs	3,523,594	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.32 X 16,608,244	3,873,042 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,523,594 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-349,448	

* 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.