



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470 - ST VRAIN VALLEY RE 1J

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	166,025,400	0	460,728	947,395	164,617,277	0	164,617,277	0
Support Serv-Students	2100-2199	17,858,981	0	0	14,377	17,844,604	0	17,844,604	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,342,542	0	19,935	12,330	11,310,277	0	11,310,277	0
Educational Library Services	2220	1,101,385	0	0	29,183	1,072,202	0	1,072,202	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,225,687	0	0	329,190	0	1,896,497	1,896,497	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	685,269	0	0	0	0	685,269	0	685,269
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	22,001,372	0	11,690	3,340	21,986,342	0	21,986,342	0
Sup Serv-Business w/ Grants	2500	25,327	0	0	0	25,327	0	25,327	0
Sup Serv-Business w/o Grants	2500	3,897,409	0	8,677	83,940	0	3,804,792	0	3,804,792
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	29,104,278	0	137,949	56,027	0	28,910,302	28,910,302	0
Student Transportation Services	2700-2799	6,769,586	0	5,740	0	6,763,846	0	6,763,846	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	574,090	0	0	0	574,090	0	574,090	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	14,269,701	0	385,687	346,033	0	13,537,981	0	13,537,981
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	297,598	0	0	0	297,598	0	297,598	0
Other Sup Services w Grants	2900	1,048,215	0	0	1,048,215	0	0	0	0
Other Sup Services w/o Grants	2900	250,570	0	0	34,197	0	216,373	0	216,373
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	9,232,934	4,304,304	0	110,740	4,817,890	0	4,817,890	0
Enterprise Operations	3200	1,118,419	0	0	53,575	1,064,844	0	1,064,844	0
Enterprise Instructional	3210	3,680,598	0	0	328,257	3,352,341	0	3,352,341	0
Enterprise Non-Instructional	3220	150,861	0	0	0	150,861	0	150,861	0
Community Services	3300	1,714,440	0	89,225	21,542	1,603,673	0	1,603,673	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,225,194	0	1,135,709	0	89,485	0	89,485	0
Other Uses	5000	198,183	0	0	198,183	0	0	0	0
Debt Service	5100	18,230	0	0	18,230	0	0	0	0
<b>Total All Programs</b>		<b>294,816,269</b>	<b>4,304,304</b>	<b>2,255,340</b>	<b>3,634,754</b>	<b>235,570,657</b>	<b>49,051,214</b>	<b>266,377,456</b>	<b>18,244,415</b>



# Colorado Department of Education

## Indirect Cost Report

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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)
- 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)
- 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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	5.43
Direct Costs (34 CFR 75.567)	235,616,293	266,377,456
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,219,761	18,244,415
Carry Forward: From FY 2013-2014 Data	5,953,879	-3,771,339
Total Indirect Costs	25,173,640 (A)	14,473,076 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	266,377,456
Actual Indirect Costs:	
Admin. Charges	18,244,415
Carry Forward: From FY 2013-2014 Data	5,953,879
Total Indirect Costs	24,198,294

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 266,377,456

27,969,633

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

24,198,294

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-3,771,339



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
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22.06 %

19.94 %

Direct Costs (34 CFR 75.567)

209,457,146 (B)

235,570,657 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

48,472,908

49,051,214

Carry Forward: From FY 2013-2014 Data

835,193

-2,080,480

Total Indirect Costs

49,308,101 (A)

46,970,734 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

235,570,657

Actual Indirect Costs:

Admin. Charges

49,051,214

Carry Forward: From FY 2013-2014 Data

835,193

Total Indirect Costs

49,886,407

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.06 X 235,570,657

51,966,887 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

49,886,407 (F)

Under or (Over) Recovery (E - F)

-2,080,480

(For use in FY 2017-2018)

\* 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.