



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480 - BOULDER VALLEY RE 2

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

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	213,640,559	-1,200	847,545	11,578,444	201,215,770	0	201,215,770	0		
Support Serv-Students	2100-2199	18,536,465	0	122,398	165,797	18,248,270	0	18,248,270	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	14,464,797	0	67,933	111,008	14,285,856	0	14,285,856	0		
Educational Library Services	2220	877,003	0	0	0	877,003	0	877,003	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,791,521	0	0	374,776	0	1,416,745	1,416,745	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	1,642,787	0	0	17,949	0	1,624,838	0	1,624,838		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,075,682	0	0	0	1,075,682	0	1,075,682	0		
Sup Serv-School Admin	2400-2499	25,988,227	0	8,385	759,896	25,219,946	0	25,219,946	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	4,608,060	0	11,264	218,688	0	4,378,108	0	4,378,108		
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	322,367	0	0	0	0	322,367	0	322,367		
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	25,013,146	192	18,893	429,234	0	24,564,827	24,564,827	0		
Student Transportation Services	2700-2799	14,635,507	0	30	0	14,635,477	0	14,635,477	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	13,158	0	6,898	0	6,260	0	6,260	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	13,095,987	0	493,572	695,816	0	11,906,599	0	11,906,599		
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	1,170,461	0	0	0	0	1,170,461	0	1170461		
Planning/Evaluation	2810-2814	683,201	0	0	97,269	585,932	0	585,932	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	160,576	151,523	0	9,053	0	0	0	0		
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	8,814,588	3,320,326	111,495	1,471	5,381,296	0	5,381,296	0		
Enterprise Operations	3200	211,495	0	0	15,633	195,862	0	195,862	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	6,459,840	0	0	60	6,459,780	0	6,459,780	0		
Education for Adults	3400	260,452	0	0	0	260,452	0	260,452	0		
Facil Acquisition & Construction Svcs	4000	2,462,770	0	1,651,594	597,056	214,120	0	214120	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	1,303,010	0	0	1,278,450	24560	0	24560	0		
Total All Programs		357,231,659	3,470,841	3,340,007	16,350,600	288,686,266	45,383,945	314,667,838	19,402,373		



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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)	6.29	6.17
Direct Costs (34 CFR 75.567)	293,069,325	314,667,838
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,041,691	19,402,373
Carry Forward: From FY 2013-2014 Data	400,937	10,703
Total Indirect Costs	18,442,628 (A)	19,413,076 (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	314,667,838
Actual Indirect Costs:	
Admin. Charges	19,402,373
Carry Forward: From FY 2013-2014 Data	400,937
Total Indirect Costs	19,803,310

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.29 X 314,667,838

19,792,607

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

19,803,310

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

10,703



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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17.24 %

14.26 %

Direct Costs (34 CFR 75.567)

265,516,314 (B)

288,686,266 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

45,594,702

45,383,945

Carry Forward: From FY 2013-2014 Data

174,474

-4,211,093

Total Indirect Costs

45,769,176 (A)

41,172,852 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

288,686,266

Actual Indirect Costs:

Admin. Charges

45,383,945

Carry Forward: From FY 2013-2014 Data

174,474

Total Indirect Costs

45,558,419

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.24 X 288,686,266

49,769,512 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

45,558,419 (F)

Under or (Over) Recovery (E - F)

-4,211,093

(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.