



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470 - ST VRAIN VALLEY RE 1J

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	171,411,832	0	179,719	1,441,705	169,790,408	0	169,790,408	0
Support Serv-Students	2100-2199	19,246,225	0	2,659	15,283	19,228,283	0	19,228,283	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,036,118	0	0	12,973	11,023,145	0	11,023,145	0
Educational Library Services	2220	991,743	0	0	9,736	982,007	0	982,007	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,276,178	0	0	375,608	0	900,570	900,570	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	1,575,853	0	0	0	0	1,575,853	0	1,575,853
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	23,511,951	0	41,328	5,726	23,464,897	0	23,464,897	0
Sup Serv-Business w/ Grants	2500	33,738	0	0	0	33,738	0	33,738	0
Sup Serv-Business w/o Grants	2500	4,301,204	0	0	104,721	0	4,196,483	0	4,196,483
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	30,129,076	0	262,101	43,574	0	29,823,401	29,823,401	0
Student Transportation Services	2700-2799	7,465,355	0	0	0	7,465,355	0	7,465,355	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	388,858	0	0	0	388,858	0	388,858	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	20,387,205	0	754,034	2,111,231	0	17,521,940	0	17,521,940
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	310,368	0	0	0	310,368	0	310,368	0
Other Sup Services w Grants	2900	841,909	0	0	841,909	0	0	0	0
Other Sup Services w/o Grants	2900	274,139	0	0	65,781	0	208,358	0	208,358
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	9,598,750	4,506,422	28,640	128,866	4,934,822	0	4,934,822	0
Enterprise Operations	3200	1,091,523	0	101	69,651	1,021,771	0	1,021,771	0
Enterprise Instructional	3210	3,601,284	0	0	383,516	3,217,768	0	3,217,768	0
Enterprise Non-Instructional	3220	141,001	0	0	0	141,001	0	141,001	0
Community Services	3300	1,691,050	0	35,366	22,876	1,632,808	0	1,632,808	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,228,087	0	1,119,688	0	108,399	0	108,399	0
Other Uses	5000	242,349	0	0	242,349	0	0	0	0
Debt Service	5100	24,307	0	0	24,307	0	0	0	0
Total All Programs		310,800,103	4,506,422	2,423,636	5,899,812	243,743,628	54,226,605	274,467,599	23,502,634



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

10

245,751,741

19,421,824

5,144,106

24,565,930 (A)

FY 2018-2019

9.00

274,467,599

23,502,634

1,199,980

24,702,614 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

274,467,599

23,502,634

5,144,106

28,646,740

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10 X 274,467,599

27,446,760

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

28,646,740

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

1,199,980



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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21.23 %

23.57 %

Direct Costs (34 CFR 75.567)

219,350,140 (B)

243,743,628 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

45,823,425

54,226,605

Carry Forward: From FY 2014-2015 Data

752,193

3,232,026

Total Indirect Costs

46,575,618 (A)

57,458,631 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

243,743,628

Actual Indirect Costs:

Admin. Charges

54,226,605

Carry Forward: From FY 2014-2015 Data

752,193

Total Indirect Costs

54,978,798

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.23 X 243,743,628

51,746,772 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

54,978,798 (F)

Under or (Over) Recovery (E - F)

3,232,026

(For use in FY 2018-2019)

* 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.