



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480 - BOULDER VALLEY RE 2

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

(Using FY2016-2017 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	218,435,440	229	843,281	11,669,004	205,922,926	0	205,922,926	0		
Support Serv-Students	2100-2199	19,506,479	0	2,901	355,449	19,148,129	0	19,148,129	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	16,089,765	0	451,952	123,183	15,514,630	0	15,514,630	0		
Educational Library Services	2220	879,738	0	0	0	879,738	0	879,738	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,226,879	0	0	411,678	0	815,201	815,201	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	2,504,216	0	0	46,275	0	2,457,941	0	2,457,941		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,527,667	0	0	0	1,527,667	0	1,527,667	0		
Sup Serv-School Admin	2400-2499	27,075,363	0	4,852	853,826	26,216,685	0	26,216,685	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	4,733,115	0	0	225,946	0	4,507,169	0	4,507,169		
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	-700	0	0	0	0	-700	0	-700		
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	20,124,906	0	43,491	562,943	0	19,518,472	19,518,472	0		
Student Transportation Services	2700-2799	14,721,236	0	0	0	14,721,236	0	14,721,236	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	12,889,919	71,132	459,667	924,691	0	11,434,429	0	11,434,429		
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	1,237,840	0	0	0	0	1,237,840	0	1237840		
Planning/Evaluation	2810-2814	758,581	0	0	99,623	658,958	0	658,958	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	221,839	0	0	221,839	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	8,873,625	3,273,140	70,694	3,733	5,526,058	0	5,526,058	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	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	6,567,790	0	0	440	6,567,350	0	6,567,350	0		
Education for Adults	3400	242,396	0	0	0	242,396	0	242,396	0		
Facil Acquisition & Construction Svcs	4000	1,434,953	0	1,359,841	-1	75,113	0	75113	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	1,791,518	0	0	1,722,541	68977	0	68977	0		
Total All Programs		360,842,565	3,344,501	3,236,679	17,221,170	297,069,863	39,970,352	317,403,536	19,636,679		



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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

10.5

301,268,430

26,004,757

7,056,046

33,060,803 (A)

FY 2018-2019

4.10

317,403,536

19,636,679

-6,634,646

13,002,033 (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

317,403,536

19,636,679

7,056,046

26,692,725

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 317,403,536

33,327,371

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

26,692,725

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-6,634,646



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (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

19.59 %

275,803,484 (B)

51,469,702

2,570,797

54,040,499 (A)

FY 2018-2019

8.19 %

297,069,863 (B)

39,970,352

-15,654,837

24,315,515 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

297,069,863

Actual Indirect Costs:

Admin. Charges

39,970,352

Carry Forward: From FY 2014-2015 Data

2,570,797

Total Indirect Costs

42,541,149

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.59 X 297,069,863

58,195,986 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

42,541,149 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-15,654,837

* 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.