



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470 - ST VRAIN VALLEY RE 1J

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	191,894,516	0	10,471,291	1,625,756	179,797,469	0	179,797,469	0
Support Serv-Students	2100-2199	20,095,661	0	0	3,240	20,092,421	0	20,092,421	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,666,372	0	31,621	9,305	11,625,446	0	11,625,446	0
Educational Library Services	2220	1,010,200	0	0	17,410	992,790	0	992,790	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	6,383,307	0	0	4,888,966	0	1,494,341	1,494,341	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	2,063,096	0	0	0	0	2,063,096	0	2,063,096
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	24,851,861	0	29,085	4,500	24,818,276	0	24,818,276	0
Sup Serv-Business w/ Grants	2500	20,211	0	20,211	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,402,481	0	0	198,288	0	4,204,193	0	4,204,193
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	89	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	30,956,405	0	97,914	44,054	0	30,814,437	30,814,437	0
Student Transportation Services	2700-2799	8,261,915	0	0	0	8,261,915	0	8,261,915	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	30,511	0	0	0	30,511	0	30,511	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,129,687	0	514,356	256,727	0	15,358,604	0	15,358,604
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	142	0
Planning/Evaluation	2810-2814	323,104	0	0	0	323,104	0	323,104	0
Other Sup Services w Grants	2900	432,939	0	0	432,939	0	0	0	0
Other Sup Services w/o Grants	2900	222,632	0	0	23,732	0	198,900	0	198,900
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	10,027,432	4,736,794	96,627	130,166	5,063,845	0	5,063,845	0
Enterprise Operations	3200	1,008,286	0	7,101	62,645	938,540	0	938,540	0
Enterprise Instructional	3210	3,732,964	0	0	403,645	3,329,319	0	3,329,319	0
Enterprise Non-Instructional	3220	192,670	0	6,549	0	186,121	0	186,121	0
Community Services	3300	1,461,270	0	52,220	33,264	1,375,786	0	1,375,786	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,377,775	0	3,364,064	0	13,711	0	13711	0
Other Uses	5000	217,157	0	0	217,157	0	0	0	0
Debt Service	5100	3,590,124	0	0	3,590,124	0	0	0	0
Total All Programs		342,352,576	4,736,794	14,691,039	11,941,918	256,849,254	54,133,571	289,158,032	21,824,793



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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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.43	8.36
Direct Costs (34 CFR 75.567)	266,377,456	289,158,032
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,244,415	21,824,793
Carry Forward: From FY 2015-2016 Data	-3,771,339	2,352,173
Total Indirect Costs	14,473,076 (A)	24,176,966 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	289,158,032
Actual Indirect Costs:	
Admin. Charges	21,824,793
Carry Forward: From FY 2015-2016 Data	-3,771,339
Total Indirect Costs	18,053,454

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.43 X 289,158,032

15,701,281

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

18,053,454

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

2,352,173



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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

19.94 %

235,570,657 (B)

49,051,214

-2,080,480

46,970,734 (A)

FY 2019-2020

21.40 %

256,849,254 (B)

54,133,571

837,350

54,970,921 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

256,849,254

Actual Indirect Costs:

Admin. Charges

54,133,571

Carry Forward: From FY 2015-2016 Data

-2,080,480

Total Indirect Costs

52,053,091

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.94 X 256,849,254

51,215,741 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

52,053,091 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

837,350

* 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.