



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480 - BOULDER VALLEY RE 2

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

(Using FY2017-2018 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	232,076,402	-1,117	1,219,953	12,255,906	218,601,660	0	218,601,660	0		
Support Serv-Students	2100-2199	22,317,116	0	5,199	376,567	21,935,350	0	21,935,350	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	16,823,855	0	487,457	116,013	16,220,385	0	16,220,385	0		
Educational Library Services	2220	827,361	0	0	0	827,361	0	827,361	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,365,019	0	0	446,783	0	918,236	918,236	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	2,450,900	0	0	49,928	0	2,400,972	0	2,400,972		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,348,830	0	0	0	1,348,830	0	1,348,830	0		
Sup Serv-School Admin	2400-2499	28,146,257	0	3,276	768,787	27,374,194	0	27,374,194	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	5,006,465	0	22,914	229,443	0	4,754,108	0	4,754,108		
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	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	16,864,482	0	46,302	623,487	0	16,194,693	16,194,693	0		
Student Transportation Services	2700-2799	15,059,901	0	0	0	15,059,901	0	15,059,901	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	11,412,429	96,734	331,902	759,005	0	10,224,788	0	10,224,788		
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	1,133,917	0	0	0	0	1,133,917	142	0		
Planning/Evaluation	2810-2814	750,177	0	0	106,667	643,510	0	643,510	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	14,932	0	0	14,932	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	9,225,461	3,285,091	2,300	3,413	5,934,657	0	5,934,657	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	7,116,947	0	0	738	7,116,209	0	7,116,209	0		
Education for Adults	3400	278,526	0	0	0	278,526	0	278,526	0		
Facil Acquisition & Construction Svcs	4000	823,349	0	809,989	0	13,360	0	13360	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	1,662,320	0	0	1,526,618	135702	0	135702	0		
Total All Programs		374,704,646	3,380,708	2,929,292	17,278,287	315,489,645	35,626,714	333,736,491	17,379,868		



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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)	6.17	4.25
Direct Costs (34 CFR 75.567)	314,667,838	333,736,491
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,402,373	17,379,868
Carry Forward: From FY 2015-2016 Data	10,703	-3,200,970
Total Indirect Costs	19,413,076 (A)	14,178,898 (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	333,736,491
Actual Indirect Costs:	
Admin. Charges	17,379,868
Carry Forward: From FY 2015-2016 Data	10,703
Total Indirect Costs	17,390,571

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.17 X 333,736,491

20,591,541

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

17,390,571

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-3,200,970



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	FY 2019-2020
	14.26 %	6.99 %
	288,686,266 (B)	315,489,645 (B)
	45,383,945	35,626,714
	-4,211,093	-13,573,202
	41,172,852 (A)	22,053,512 (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

315,489,645
35,626,714
-4,211,093
31,415,621

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

14.26 X 315,489,645

44,988,823 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

31,415,621 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-13,573,202

* 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.