



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828 - VALLEY RE-1

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	11,828,439	14,102	0	944,203	10,870,134	0	10,870,134	0
Support Serv-Students	2100-2199	1,320,946	0	0	0	1,320,946	0	1,320,946	0
Support Serv-Inst Staff	2200-2219, 2221-2299	395,307	0	0	0	395,307	0	395,307	0
Educational Library Services	2220	180,793	0	0	8,462	172,331	0	172,331	0
Support Serv-General Admin w/ Grants	2300	134	0	0	0	134	0	134	0
Support Serv-General Admin w/o Grants	2300	404,502	0	0	8,121	0	396,381	396,381	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	72,812	0	0	0	72,812	0	72,812	0
Sup Serv-School Admin	2400-2499	1,212,146	0	0	0	1,212,146	0	1,212,146	0
Sup Serv-Business w/ Grants	2500	7,716	0	0	0	7,716	0	7,716	0
Sup Serv-Business w/o Grants	2500	181,434	0	0	1,643	0	179,791	0	179,791
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	85,873	0	0	0	0	85,873	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	2,411,003	0	64,070	0	0	2,346,933	2,346,933	0
Student Transportation Services	2700-2799	631,998	0	0	0	631,998	0	631,998	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	177,830	0	0	0	0	177,830	0	177,830
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	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	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	722,922	349,408	0	0	373,514	0	373,514	0
Enterprise Operations	3200	88,649	0	0	1,584	87,065	0	87,065	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	-14,563	0	0	606	-15,169	0	-15,169	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	989,424	0	989,424	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	364,763	0	0	363,263	1500	0	1500	0
Total All Programs		21,062,128	363,510	1,053,494	1,327,882	15,130,434	3,186,808	17,959,621	357,621



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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

3.45

1.48

19,773,353

17,959,621

513,466

357,621

169,335

-92,651

682,801 (A)

264,970 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

17,959,621

Actual Indirect Costs:

Admin. Charges

357,621

Carry Forward: From FY 2015-2016 Data

169,335

Total Indirect Costs

526,956

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.45 X 17,959,621

619,607

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

526,956

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-92,651



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
	16.13 %	22.26 %
	16,982,386 (B)	15,130,434 (B)
	3,304,433	3,186,808
	-565,362	180,907
	2,739,071 (A)	3,367,715 (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

15,130,434
3,186,808
-565,362
2,621,446

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

16.13 X 15,130,434

2,440,539 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,621,446 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

180,907

* 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.