

Colorado Department of Education

Indirect Cost Report
Colorado School District/BOCES

District: 0470 - St Vrain Valley RE1J FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

		Total Costs	Excluded ar	nd/or Unallowed (Costs	Used by Unrestricte	ed Rate	Used by Restrict	ed Rate
Programs	Code	Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	198,146,590	0	3,234,444	2,214,269	192,697,877	0	192,697,877	0
Support Serv-Students	2100-2199	22,621,241	0	0	4,059	22,617,182	0	22,617,182	0
Support Serv-Inst Staff	2200-2219, 2221-2299	12,743,570	0	7,350	59,038	12,677,182	0	12,677,182	0
Educational Library Services	2220	1,085,668	0	0	10,560	1,075,108	0	1,075,108	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	6,968,299	0	0	4,953,372	0	2,014,927	2,014,927	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	2,170,579	0	0	0	0	2,170,579	0	2,170,579
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	26,265,398	0	7,193	0	26,258,205	0	26,258,205	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,995,389	0	7,150	174,618	0	4,813,621	0	4,813,621
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	33,662,282	0	377,321	52,443	0	33,232,518	33,232,518	0
Student Transportation Services	2700-2799	8,935,965	0	0	0	8,935,965	0	8,935,965	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	17,181,200	0	1,714,432	286,442	0	15,180,326	0	15,180,326
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	342,288	0	0	0	342,288	0	342,288	0
Other Sup Services w Grants	2900	602,555	0	0	602,555	0	0	0	0
Other Sup Services w/o Grants	2900	1,034,617	0	0	38,265	0	996,352	0	996,352
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	10,418,003	4,759,758	0	149,396	5,508,849	0	5,508,849	0
Enterprise Operations	3200	1,002,326	0	0	70,402	931,924	0	931,924	0
Enterprise Instructional	3210	3,904,438	0	0	377,053	3,527,385	0	3,527,385	0
Enterprise Non-Instructional	3220	290,834	0	0	0	290,834	0	290,834	0
Community Services	3300	1,750,568	0	52,931	22,169	1,675,468	0	1,675,468	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	772,392	0	662,237	0	110,155	0	110,155	0
Other Uses	5000	229,733	0	0	229,733	0	0	0	0
Debt Service	5100		0	0	4,207,559	0	0	0	0
Total All Programs		359,331,494	4,759,758	6,063,058	13,451,933	276,648,422	58,408,323	311,895,867	23,160,878

8/5/20 1:01 PM

Page: 2

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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:

Supplemental Capital Construction (06)

Other Debt Service (30)

Bond Redemption (31)

Non-Voter Approved Debt (39)

Building (41)

Special Building and Technology (42)

Capital Reserve Capital Projects (43)

Supplemental Capital Construction (46)

Internal Service Funds (60-69)

GASB 34: Permanent Fund (79)

Foundations (85)

8/5/20

RESTRICTED RATE

a)	APPLIED COSTS: (From 2 years prior)	FY 2018-2019	FY 2020-2021
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.00	6.24
	Direct Costs (34 CFR 75.567)	274,467,599	311,895,867
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	19,421,824	23,160,878
	Carry Forward: From FY 2016-2017 Data	1,199,980	-3,709,770
	Total Indirect Costs	20,621,804 (A)	19,451,108 (A)
b)	ACTUAL COSTS:		
D)	(From FY 2018-2019)		
	Actual Direct Costs	311,895,867	
	Actual Indirect Costs:		
	Admin. Charges	23,160,878	
	Carry Forward: From FY 2016-2017 Data	1,199,980	
	Total Indirect Costs	24,360,858	
c)	CARRY FORWARD COMPUTATION:		
	Actual Direct Costs		
	Fixed Rate % X Actual Direct Costs	22.22.22	
	9 X 311,895,867	28,070,628	
	Should Have Recovered Actual		
	Indirect Costs for (From FY 2018-2019)	24,360,858	
	Under or (Over) Recovery (E - F)	-3,709,770	
	(For use in FY 2020-2021)		

8/5/20

UNRESTRICTED RATE

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) Pirect Costs (34 CFR 75.567) 19.82 % Direct Costs (34 CFR 75.567) 10. 243,743.628 (B) 276,648,422 (B) 10. 276,648,422 (B) 10. 243,743.628 (B) 276,648,422 (B) 10. 276,648,422 (a)	APPLIED COSTS: (From 2 years prior)	FY 2018-2019	FY 2020-2021
Direct Costs (34 CFR 75.567) 243,743,628 (B) 276,648,422 (B) Indirect Costs: Admin. Charges (34 CFR 75.565) 45,823,425 58,408,323 Carry Forward: From FY 2016-2017 Data 3,232,026 -3,565,684 Total Indirect Costs 49,055,451 (A) 54,842,639 (A) Direct Costs 276,648,422 Actual Direct Costs 276,648,422 Actual Indirect Costs 3,232,026 -3,565,684 Actual Indirect Costs 276,648,422 Actual Indirect Costs 3,232,026 Carry Forward: From FY 2016-2017 Data 3,232,026 Total Indirect Costs 61,640,349 County Forward: From FY 2016-2019 Actual Direct Costs 58,408,323 Carry Forward: From FY 2016-2017 Data 3,232,026 Carry Forward: From FY 2016-2017 Data 3,232,026 Carry Forward: From FY 2016-2017 Data 3,232,026 Carry Forward: From FY 2016-2019 Carry Forward: From FY 2016-2019 61,640,349 (F) Under or (Over) Recovery (E-F) -3,565,684				40.00 %
Indirect Costs:		Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.57 %	19.82 %
Admin. Charges (34 CFR 75.565) Carry Forward: From PY 2016-2017 Data Total Indirect Costs 49.055.451 (A) ACTUAL COSTS: (From PY 2018-2019) Actual Direct Costs Actual Indirect Costs: Admin. Charges Carry Forward: From PY 2016-2017 Data Total Indirect Costs: Admin. Charges Carry Forward: From PY 2016-2017 Data Total Indirect Costs Actual Direct Costs Actual Direct Costs 61,640,349 COMPUTATION: Actual Direct Costs Fixed Rate % X Actual Direct Costs 23.57 X 276,648.422 Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) Computer Covery Recovery (E-F) Admin. Charges Admin. Charges Actual Direct Costs Fixed Rate % X Actual Direct Costs Actual Direct Costs Fixed Rate % X Actual Direct Costs Actual Direct Costs Fixed Rate % X Actual Direct Costs Actual Direct Costs Fixed Rate % X Actual Direct Costs Actual Direct Cos		Direct Costs (34 CFR 75.567)	243,743,628 (B)	276,648,422 (B)
Admin. Charges (34 CFR 75.565) Carry Forward: From PY 2016-2017 Data Total Indirect Costs 45,823,425 ACTUAL COSTS: (From PY 2018-2019) Actual Direct Costs Actual Indirect Costs Actual Indirect Costs: Admin. Charges Carry Forward: From PY 2016-2017 Data Total Indirect Costs: Admin. Charges Carry Forward: From PY 2016-2017 Data Total Indirect Costs Actual Direct Costs Actual Direct Costs Carry Forward: From PY 2016-2017 Data Total Indirect Costs Fixed Rate % X Actual Direct Costs Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) Charge Covery (E - F) Under or (Over) Recovery (E - F) 45,823,425 3,232,026				
Carry Forward: From FY 2016-2017 Data 3,232,026 -3,565.684 Total Indirect Costs 49,055,451 (A) 54,842,639 (A)				
Total Indirect Costs 49,055,451 (A) 54,842,639 (A) b) ACTUAL COSTS: (From FY 2018-2019) Actual Direct Costs 276,648,422 Actual Indirect Costs: Admin. Charges 58,408,323 Carry Forward: From FY 2016-2017 Data 3,232,026 Total Indirect Costs 61,640,349 c) CARRY FORWARD COMPUTATION: Actual Direct Costs Fixed Rate % X Actual Direct Costs Fixed Rate % X Actual Direct Costs Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) Under or (Over) Recovery (E - F) -3,565,684		· · · · · · · · · · · · · · · · · · ·		
b) ACTUAL COSTS: (From FY 2018-2019) Actual Direct Costs 276,648,422 Actual Indirect Costs: Admin. Charges 58,408,323 Carry Forward: From FY 2016-2017 Data 3,232,026 Total Indirect Costs 61,640,349 c) CARRY FORWARD COMPUTATION: Actual Direct Costs Fixed Rate % X Actual Direct Costs Fixed Rate % X Actual Direct Costs Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) Under or (Over) Recovery (E - F) 4 Ctual Costs 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684		•		
(From FY 2018-2019) Actual Direct Costs 276,648,422 Actual Indirect Costs: Admin. Charges 58,408,323 Carry Forward: From FY 2016-2017 Data 3,232,026 Total Indirect Costs 61,640,349 C) CARRY FORWARD COMPUTATION: Actual Direct Costs Fixed Rate % X Actual Direct Costs 23,57 X 276,648,422 65,206,033 (E) Should Have Recovered Actual Indirect Costs or (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684		Total Indirect Costs	49,055,451 (A)	54,842,639 (A)
(From FY 2018-2019) Actual Direct Costs 276,648,422 Actual Indirect Costs: Admin. Charges 58,408,323 Carry Forward: From FY 2016-2017 Data 3,232,026 Total Indirect Costs 61,640,349 C) CARRY FORWARD COMPUTATION: Actual Direct Costs Fixed Rate % X Actual Direct Costs 23,57 X 276,648,422 65,206,033 (E) Should Have Recovered Actual Indirect Costs or (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684		ACTUAL COCTC:		
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Admin. Charges Carry Forward: From FY 2016-2017 Data 3,232,026 Total Indirect Costs 61,640,349 c) CARRY FORWARD COMPUTATION: Actual Direct Costs Fixed Rate % X Actual Direct Costs 23.57 X 276,648,422 Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) Under or (Over) Recovery (E - F) 58,408,323 3,232,026 61,640,349 61,640,349 Fixed Rate % X Actual Direct Costs 61,640,349 Fixed Rate % X Actual Direct Costs 65,206,033 (E) -3,565,684		Actual Direct Costs	276,648,422	
Admin. Charges Carry Forward: From FY 2016-2017 Data 3,232,026 Total Indirect Costs 61,640,349 c) CARRY FORWARD COMPUTATION: Actual Direct Costs Fixed Rate % X Actual Direct Costs 23.57 X 276,648,422 Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) Under or (Over) Recovery (E - F) 58,408,323 3,232,026 61,640,349 61,640,349 Fixed Rate % X Actual Direct Costs 61,640,349 Fixed Rate % X Actual Direct Costs 65,206,033 (E) -3,565,684		Actual Indicat Costs		
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Actual Direct Costs Fixed Rate % X Actual Direct Costs 23.57 X 276,648,422 65,206,033 (E) Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684		Total Indirect Costs	61,640,349	
Actual Direct Costs Fixed Rate % X Actual Direct Costs 23.57 X 276,648,422 65,206,033 (E) Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684				
Fixed Rate % X Actual Direct Costs 23.57 X 276,648,422 65,206,033 (E) Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684	c)	CARRY FORWARD COMPUTATION:		
Fixed Rate % X Actual Direct Costs 23.57 X 276,648,422 65,206,033 (E) Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684		Actual Direct Costs		
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019) Under or (Over) Recovery (E - F) -3,565,684				
Indirect Costs for (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684		23.57 X 276,648,422	65,206,033 (E)	
Indirect Costs for (From FY 2018-2019) 61,640,349 (F) Under or (Over) Recovery (E - F) -3,565,684				
Under or (Over) Recovery (E - F) -3,565,684				
		indirect Costs for (From FY 2018-2019)	61,640,349 (F)	
		Under or (Over) Recovery (E - F)	-3 565 684	
			2,502,00.	

^{*} 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.

8/5/20