



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)

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	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	4,207,559	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



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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)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
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) <u>ACTUAL COSTS:</u> (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) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
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) (For use in FY 2020-2021)	-3,709,770	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.57 %	19.82 %
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)
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		
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) (For use in FY 2020-2021)	-3,565,684	

* 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.