



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480 - Boulder Valley Re 2

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	243,002,043	0	1,134,379	8,267,642	233,600,022	0	233,600,022	0
Support Serv-Students	2100-2199	25,162,598	0	13,075	521,714	24,627,809	0	24,627,809	0
Support Serv-Inst Staff	2200-2219, 2221-2299	17,214,217	0	314,511	50,383	16,849,323	0	16,849,323	0
Educational Library Services	2220	805,590	0	0	0	805,590	0	805,590	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,317,299	0	0	493,189	0	824,110	824,110	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	2,496,226	0	0	60,547	0	2,435,679	0	2,435,679
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	1,426,276	0	0	0	1,426,276	0	1,426,276	0
Sup Serv-School Admin	2400-2499	28,664,779	0	298	626,645	28,037,836	0	28,037,836	0
Sup Serv-Business w/ Grants	2500	38,657	0	0	0	38,657	0	38,657	0
Sup Serv-Business w/o Grants	2500	5,060,841	0	9,704	230,413	0	4,820,724	0	4,820,724
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	17,765,092	0	28,838	656,705	0	17,079,549	17,079,549	0
Student Transportation Services	2700-2799	15,598,361	0	2,544	0	15,595,817	0	15,595,817	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	12,281,923	154,632	219,718	796,621	0	11,110,952	0	11,110,952
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	827,264	0	0	0	0	827,264	827,264	0
Planning/Evaluation	2810-2814	1,164,172	0	0	130,166	1,034,006	0	1,034,006	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	1,628,201	0	0	-19,119	0	1,647,320	0	1,647,320
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	9,564,037	3,254,118	0	2,361	6,307,558	0	6,307,558	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	7,596,467	0	0	230	7,596,237	0	7,596,237	0
Education for Adults	3400	267,495	0	0	0	267,495	0	267,495	0
Facil Acquisition & Construction Svcs	4000	360,636	0	237,600	0	123,036	0	123,036	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,654,437	0	0	1,519,168	135,269	0	135,269	0
<b>Total All Programs</b>		<b>393,896,611</b>	<b>3,408,750</b>	<b>1,960,667</b>	<b>13,336,665</b>	<b>336,444,931</b>	<b>38,745,598</b>	<b>355,175,854</b>	<b>20,014,675</b>



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.10	5.30
Direct Costs (34 CFR 75.567)	317,403,536	355,175,854
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	26,004,757	20,014,675
Carry Forward: From FY 2016-2017 Data	-6,634,646	-1,182,181
Total Indirect Costs	19,370,111 (A)	18,832,494 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	355,175,854	
Actual Indirect Costs:		
Admin. Charges	20,014,675	
Carry Forward: From FY 2016-2017 Data	-6,634,646	
Total Indirect Costs	13,380,029	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.1 X 355,175,854	14,562,210	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	13,380,029	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,182,181	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	8.19 %	10.19 %
Direct Costs (34 CFR 75.567)	297,069,863 (B)	336,444,931 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	51,469,702	38,745,598
Carry Forward: From FY 2016-2017 Data	-15,654,837	-4,464,079
Total Indirect Costs	35,814,865 (A)	34,281,519 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	336,444,931	
Actual Indirect Costs:		
Admin. Charges	38,745,598	
Carry Forward: From FY 2016-2017 Data	-15,654,837	
Total Indirect Costs	23,090,761	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.19 X 336,444,931	27,554,840 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	23,090,761 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-4,464,079	

\* 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.