



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828 - Valley RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	12,889,880	19,220	73,259	762,856	12,034,545	0	12,034,545	0		
Support Serv-Students	2100-2199	1,287,600	0	0	0	1,287,600	0	1,287,600	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	500,630	0	0	0	500,630	0	500,630	0		
Educational Library Services	2220	281,034	0	0	8,015	273,019	0	273,019	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	418,070	0	0	7,995	0	410,075	410,075	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	62,370	0	0	0	62,370	0	62,370	0		
Sup Serv-School Admin	2400-2499	1,228,351	0	0	0	1,228,351	0	1,228,351	0		
Sup Serv-Business w/ Grants	2500	7,419	0	0	0	7,419	0	7,419	0		
Sup Serv-Business w/o Grants	2500	206,142	0	0	1,889	0	204,253	0	204,253		
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	85,486	0	0	0	0	85,486	85,486	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	2,368,360	0	0	0	0	2,368,360	2,368,360	0		
Student Transportation Services	2700-2799	617,823	0	0	0	617,823	0	617,823	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	151,172	0	0	0	0	151,172	0	151,172		
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	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	736,039	350,662	0	0	385,377	0	385,377	0		
Enterprise Operations	3200	71,986	0	0	1,181	70,805	0	70,805	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	40,857	0	0	0	40,857	0	40,857	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	20,497	0	20,497	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	366,173	0	0	361,863	4,310	0	4,310	0		
Total All Programs		21,339,889	369,882	93,756	1,143,799	16,513,106	3,219,346	19,377,027	355,425		



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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)	2.80	1.05
Direct Costs (34 CFR 75.567)	18,964,906	19,377,027
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	469,112	355,425
Carry Forward: From FY 2016-2017 Data	35,889	-151,243
Total Indirect Costs	505,001 (A)	204,182 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	19,377,027	
Actual Indirect Costs:		
Admin. Charges	355,425	
Carry Forward: From FY 2016-2017 Data	35,889	
Total Indirect Costs	391,314	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.8 X 19,377,027	542,557	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	391,314	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-151,243	

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)	20.47 %	18.56 %
Direct Costs (34 CFR 75.567)	16,158,656 (B)	16,513,106 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,377,621	3,219,346
Carry Forward: From FY 2016-2017 Data	6,254	-154,633
Total Indirect Costs	3,383,875 (A)	3,064,713 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	16,513,106	
Actual Indirect Costs:		
Admin. Charges	3,219,346	
Carry Forward: From FY 2016-2017 Data	6,254	
Total Indirect Costs	3,225,600	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.47 X 16,513,106	3,380,233 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,225,600 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-154,633	

* 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.