



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3130 - Platte Valley RE-7

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	8,939,865	6,029	0	892,865	8,040,971	0	8,040,971	0
Support Serv-Students	2100-2199	407,270	0	0	0	407,270	0	407,270	0
Support Serv-Inst Staff	2200-2219, 2221-2299	287,719	0	0	0	287,719	0	287,719	0
Educational Library Services	2220	111,537	0	0	10,741	100,796	0	100,796	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	100,471	0	0	0	0	100,471	100,471	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	31	0	0	0	31	0	31	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	367,353	0	0	0	0	367,353	0	367,353
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,117,345	0	0	0	1,117,345	0	1,117,345	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	359,455	0	0	40,238	0	319,217	0	319,217
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	1,652,358	0	7,599	0	0	1,644,759	1,644,759	0
Student Transportation Services	2700-2799	606,988	0	0	0	606,988	0	606,988	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	552,318	0	0	30,898	0	521,420	0	521,420
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	-410	0	0	-410	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	459,410	187,590	0	0	271,820	0	271,820	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		14,961,710	193,619	7,599	974,332	10,832,940	2,953,220	12,578,170	1,207,990



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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)	9.26	10.27
Direct Costs (34 CFR 75.567)	11,398,508	12,578,170
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,047,413	1,207,990
Carry Forward: From FY 2016-2017 Data	40,365	83,616
Total Indirect Costs	1,087,778 (A)	1,291,606 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	12,578,170	
Actual Indirect Costs:		
Admin. Charges	1,207,990	
Carry Forward: From FY 2016-2017 Data	40,365	
Total Indirect Costs	1,248,355	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.26 X 12,578,170	1,164,739	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,248,355	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	83,616	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.71 %	26.74 %
Direct Costs (34 CFR 75.567)	9,705,143 (B)	10,832,940 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,756,653	2,953,220
Carry Forward: From FY 2016-2017 Data	-115,908	-56,166
Total Indirect Costs	2,640,745 (A)	2,897,054 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	10,832,940	
Actual Indirect Costs:		
Admin. Charges	2,953,220	
Carry Forward: From FY 2016-2017 Data	-115,908	
Total Indirect Costs	2,837,312	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.71 X 10,832,940	2,893,478 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,837,312 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-56,166	

* 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.