



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470 - St Vrain Valley RE1J

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	205,236,226	0	232,816	1,809,783	203,193,627	0	203,193,627	0
Support Serv-Students	2100-2199	25,411,875	0	0	101	25,411,774	0	25,411,774	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,528,245	0	0	24,287	13,503,958	0	13,503,958	0
Educational Library Services	2220	984,600	0	0	11,783	972,817	0	972,817	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	7,694,132	0	0	5,945,007	0	1,749,125	1,749,125	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	2,350,063	0	0	295	0	2,349,768	0	2,349,768
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	27,854,076	0	0	0	27,854,076	0	27,854,076	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	5,638,643	0	8,780	263,258	0	5,366,605	0	5,366,605
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	11,035	0	0	0	11,035	0	11,035	0
Oper & Maint of Plant Serv w/o Grants	2600	35,370,155	0	106,688	0	0	35,263,467	35,263,467	0
Student Transportation Services	2700-2799	9,001,848	0	0	1,613	9,000,235	0	9,000,235	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	354	0	0	0	354	0	354	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	18,821,661	0	457,766	269,442	0	18,094,453	0	18,094,453
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	346,995	0	0	0	346,995	0	346,995	0
Other Sup Services w Grants	2900	621,533	0	0	621,533	0	0	0	0
Other Sup Services w/o Grants	2900	1,296,713	0	0	36,351	0	1,260,362	0	1,260,362
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	9,591,473	3,509,049	0	132,211	5,950,213	0	5,950,213	0
Enterprise Operations	3200	865,811	0	0	32,861	832,950	0	832,950	0
Enterprise Instructional	3210	3,346,124	0	0	173,012	3,173,112	0	3,173,112	0
Enterprise Non-Instructional	3220	184,953	0	0	0	184,953	0	184,953	0
Community Services	3300	1,681,987	0	35,547	13,469	1,632,971	0	1,632,971	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	20,335,367	0	19,800,484	0	534,883	0	534,883	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	8,124,131	0	0	7,504,007	620,124	0	620,124	0
<b>Total All Programs</b>		<b>398,298,000</b>	<b>3,509,049</b>	<b>20,642,081</b>	<b>16,839,013</b>	<b>293,224,077</b>	<b>64,083,780</b>	<b>330,236,669</b>	<b>27,071,188</b>



# Colorado Department of Education

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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.36	8.75
Direct Costs (34 CFR 75.567)	289,158,032	330,236,669
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,244,415	27,071,188
Carry Forward: From FY 2017-2018 Data	2,352,173	1,815,575
Total Indirect Costs	20,596,588 (A)	28,886,763 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	330,236,669	
Actual Indirect Costs:		
Admin. Charges	27,071,188	
Carry Forward: From FY 2017-2018 Data	2,352,173	
Total Indirect Costs	29,423,361	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.36 X 330,236,669	27,607,786	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	29,423,361	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	1,815,575	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.40 %	22.60 %
Direct Costs (34 CFR 75.567)	256,849,254 (B)	293,224,077 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	49,051,214	64,083,780
Carry Forward: From FY 2017-2018 Data	837,350	2,171,178
Total Indirect Costs	49,888,564 (A)	66,254,958 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	293,224,077	
Actual Indirect Costs:		
Admin. Charges	64,083,780	
Carry Forward: From FY 2017-2018 Data	837,350	
Total Indirect Costs	64,921,130	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.40 X 293,224,077	62,749,952 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	64,921,130 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	2,171,178	

\* 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.