



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480 - Boulder Valley Re 2

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	248,926,499	85	1,224,117	2,483,231	245,219,066	0	245,219,066	0
Support Serv-Students	2100-2199	27,366,579	0	1,032	497,379	26,868,168	0	26,868,168	0
Support Serv-Inst Staff	2200-2219, 2221-2299	17,954,371	0	236,202	184,503	17,533,666	0	17,533,666	0
Educational Library Services	2220	728,438	0	0	0	728,438	0	728,438	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,315,846	0	328	424,050	0	891,468	891,468	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	2,701,678	0	0	42,766	0	2,658,912	0	2,658,912
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,210,778	0	0	0	1,210,778	0	1,210,778	0
Sup Serv-School Admin	2400-2499	29,962,195	0	4,023	399,017	29,559,155	0	29,559,155	0
Sup Serv-Business w/ Grants	2500	58,453	0	0	0	58,453	0	58,453	0
Sup Serv-Business w/o Grants	2500	4,928,223	0	107	236,803	0	4,691,313	0	4,691,313
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	185,905	0	0	0	0	185,905	185,905	0
Oper & Maint of Plant Serv w/ Grants	2600	132,828	0	0	34,166	98,662	0	98,662	0
Oper & Maint of Plant Serv w/o Grants	2600	17,099,186	0	40,525	604,018	0	16,454,643	16,454,643	0
Student Transportation Services	2700-2799	15,891,987	0	15,445	0	15,876,542	0	15,876,542	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	444	0	0	0	444	0	444	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	12,653,335	87,631	529,043	826,789	0	11,209,872	0	11,209,872
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	858,679	0	0	0	0	858,679	858,679	0
Planning/Evaluation	2810-2814	570,410	0	0	138,744	431,666	0	431,666	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	1,602,263	0	0	-13,229	0	1,615,492	0	1,615,492
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	9,804,543	3,009,909	9,965	3,844	6,780,825	0	6,780,825	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	91,217	0	0	0	91,217	0	91,217	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	5,305,305	0	44	0	5,305,261	0	5,305,261	0
Education for Adults	3400	278,682	0	0	0	278,682	0	278,682	0
Facil Acquisition & Construction Svcs	4000	755,112	0	697,477	0	57,635	0	57,635	0
Other Uses	5000	12,158	0	0	12,158	0	0	0	0
Debt Service	5100	2,646,120	0	0	2,526,375	119,745	0	119,745	0
Total All Programs		403,041,234	3,097,625	2,758,308	8,400,614	350,218,403	38,566,284	368,609,098	20,175,589



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.25	5.83
Direct Costs (34 CFR 75.567)	333,736,491	368,609,098
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,402,373	20,175,589
Carry Forward: From FY 2017-2018 Data	-3,200,970	1,308,732
Total Indirect Costs	16,201,403 (A)	21,484,321 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	368,609,098	
Actual Indirect Costs:		
Admin. Charges	20,175,589	
Carry Forward: From FY 2017-2018 Data	-3,200,970	
Total Indirect Costs	16,974,619	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.25 X 368,609,098	15,665,887	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	16,974,619	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	1,308,732	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	6.99 %	11.16 %
Direct Costs (34 CFR 75.567)	315,489,645 (B)	350,218,403 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,383,945	38,566,284
Carry Forward: From FY 2017-2018 Data	-13,573,202	512,816
Total Indirect Costs	31,810,743 (A)	39,079,100 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	350,218,403	
Actual Indirect Costs:		
Admin. Charges	38,566,284	
Carry Forward: From FY 2017-2018 Data	-13,573,202	
Total Indirect Costs	24,993,082	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.99 X 350,218,403	24,480,266 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	24,993,082 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	512,816	

* 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.