



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828 - Valley RE-1

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

(Using FY 2019-2020 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	13,985,051	18,192	1,415	191,459	13,773,985	0	13,773,985	0		
Support Serv-Students	2100-2199	1,289,973	0	0	0	1,289,973	0	1,289,973	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	622,194	0	0	0	622,194	0	622,194	0		
Educational Library Services	2220	297,640	0	0	8,341	289,299	0	289,299	0		
Support Serv-General Admin w/ Grants	2300	200	0	0	0	200	0	200	0		
Support Serv-General Admin w/o Grants	2300	466,383	0	0	12,289	0	454,094	454,094	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	86,134	0	0	0	86,134	0	86,134	0		
Sup Serv-School Admin	2400-2499	1,206,942	0	0	0	1,206,942	0	1,206,942	0		
Sup Serv-Business w/ Grants	2500	6,259	0	0	0	6,259	0	6,259	0		
Sup Serv-Business w/o Grants	2500	308,494	0	0	0	0	308,494	0	308,494		
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	82,482	0	0	0	0	82,482	82,482	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	2,500,616	0	18,737	0	0	2,481,879	2,481,879	0		
Student Transportation Services	2700-2799	560,397	0	0	0	560,397	0	560,397	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	420,195	0	0	0	0	420,195	0	420,195		
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	875,704	413,457	16,993	0	445,254	0	445,254	0		
Enterprise Operations	3200	52,253	0	0	205	52,048	0	52,048	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	46,193	0	0	-2,927	49,120	0	49,120	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	363,406	0	0	359,713	3,693	0	3,693	0		
Total All Programs		23,170,516	431,649	37,145	569,080	18,385,498	3,747,144	21,403,953	728,689		



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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)	1.48	4.90
Direct Costs (34 CFR 75.567)	17,959,621	21,403,953
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	513,466	728,689
Carry Forward: From FY 2017-2018 Data	-92,651	319,259
Total Indirect Costs	420,815 (A)	1,047,948 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	21,403,953	
Actual Indirect Costs:		
Admin. Charges	728,689	
Carry Forward: From FY 2017-2018 Data	-92,651	
Total Indirect Costs	636,038	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.48 X 21,403,953	316,779	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	636,038	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	319,259	

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)	22.26 %	19.49 %
Direct Costs (34 CFR 75.567)	15,130,434 (B)	18,385,498 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,304,433	3,747,144
Carry Forward: From FY 2017-2018 Data	180,907	-164,561
Total Indirect Costs	3,485,340 (A)	3,582,583 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	18,385,498	
Actual Indirect Costs:		
Admin. Charges	3,747,144	
Carry Forward: From FY 2017-2018 Data	180,907	
Total Indirect Costs	3,928,051	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.26 X 18,385,498	4,092,612 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,928,051 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-164,561	

* 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.