



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190 - BYERS 32J

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	16,069,155	1,210	5,794	678,836	15,383,315	0	15,383,315	0		
Support Serv-Students	2100-2199	1,035,440	0	477	67,639	967,324	0	967,324	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	537,645	0	0	0	537,645	0	537,645	0		
Educational Library Services	2220	55,463	0	13,300	997	41,166	0	41,166	0		
Support Serv-General Admin w/ Grants	2300	85,974	0	0	74,542	11,432	0	11,432	0		
Support Serv-General Admin w/o Grants	2300	665,508	0	15,684	592,398	0	57,426	57,426	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	639,323	0	198	1,685	0	637,440	0	637,440		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,812,177	0	954	1,419	1,809,804	0	1,809,804	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,012,995	0	450	16,138	0	996,407	0	996,407		
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	89	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	447,127	0	1,953	88	0	445,086	445,086	0		
Student Transportation Services	2700-2799	283,175	0	0	1,994	281,181	0	281,181	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	690,511	0	40,956	0	0	649,555	0	649,555		
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	142	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	20	0	0	20	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	26,972	0	0	0	26,972	0	26,972	0		
Food Services Operations	3100	513,971	112,023	3,687	265,880	132,381	0	132,381	0		
Enterprise Operations	3200	66,468	0	0	0	66,468	0	66,468	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	51,130	0	0	570	50,560	0	50,560	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	61,565	0	61,565	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	76,211	0	0	76,211	0	0	0	0		
<b>Total All Programs</b>		<b>24,130,830</b>	<b>113,233</b>	<b>145,018</b>	<b>1,778,417</b>	<b>19,308,248</b>	<b>2,785,914</b>	<b>19,810,760</b>	<b>2,283,402</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

10.5

18,327,601

1,471,147

1,119,155

2,590,302 (A)

FY 2019-2020

10.50

19,810,760

2,283,402

1,322,427

3,605,829 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

19,810,760

2,283,402

1,119,155

3,402,557

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 19,810,760

2,080,130

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,402,557

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

1,322,427



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	10.13 %	11.86 %
Direct Costs (34 CFR 75.567)	16,772,713 (B)	19,308,248 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,026,035	2,785,914
Carry Forward: From FY 2015-2016 Data	-1,326,666	-496,678
Total Indirect Costs	1,699,369 (A)	2,289,236 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	19,308,248
Actual Indirect Costs:	
Admin. Charges	2,785,914
Carry Forward: From FY 2015-2016 Data	-1,326,666
Total Indirect Costs	1,459,248

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.13 X 19,308,248

1,955,926 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,459,248 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-496,678

\* 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.