



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190 - Byers 32J

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	14,825,579	887	2,531	1,180,428	13,641,733	0	13,641,733	0
Support Serv-Students	2100-2199	1,386,194	0	75	64,092	1,322,027	0	1,322,027	0
Support Serv-Inst Staff	2200-2219, 2221-2299	621,327	0	0	0	621,327	0	621,327	0
Educational Library Services	2220	25,087	0	14,300	0	10,787	0	10,787	0
Support Serv-General Admin w/ Grants	2300	108,505	0	0	108,505	0	0	0	0
Support Serv-General Admin w/o Grants	2300	574,852	0	20,424	477,520	0	76,908	76,908	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	65,991	0	0	0	65,991	0	65,991	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	623,157	0	14,565	1,501	0	607,091	0	607,091
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,423,973	0	0	1,221	1,422,752	0	1,422,752	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	441,036	0	18	17,755	0	423,263	0	423,263
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	22,920	0	0	0	22,920	0	22,920	0
Oper & Maint of Plant Serv w/o Grants	2600	747,150	0	1,788	194	0	745,168	745,168	0
Student Transportation Services	2700-2799	284,700	0	0	1,992	282,708	0	282,708	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	380,956	0	67,969	0	0	312,987	0	312,987
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	20	0	0	20	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	69,305	0	34,905	0	34,400	0	34,400	0
Food Services Operations	3100	225,535	113,186	6,579	891	104,879	0	104,879	0
Enterprise Operations	3200	41,983	0	0	0	41,983	0	41,983	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	59,320	0	0	0	59,320	0	59,320	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	192,638	0	192,638	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	76,455	0	0	76,455	0	0	0	0
Total All Programs		22,196,683	114,073	355,792	1,930,574	17,630,827	2,165,417	18,452,903	1,343,341



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	19,810,760	18,452,903
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,471,147	1,343,341
Carry Forward: From FY 2017-2018 Data	1,322,427	728,213
Total Indirect Costs	2,793,574 (A)	2,071,554 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	18,452,903	
Actual Indirect Costs:		
Admin. Charges	1,343,341	
Carry Forward: From FY 2017-2018 Data	1,322,427	
Total Indirect Costs	2,665,768	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 18,452,903	1,937,555	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,665,768	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	728,213	

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)	11.86 %	9.89 %
Direct Costs (34 CFR 75.567)	19,308,248 (B)	17,630,827 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,026,035	2,165,417
Carry Forward: From FY 2017-2018 Data	-496,678	-422,277
Total Indirect Costs	2,529,357 (A)	1,743,140 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	17,630,827	
Actual Indirect Costs:		
Admin. Charges	2,165,417	
Carry Forward: From FY 2017-2018 Data	-496,678	
Total Indirect Costs	1,668,739	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
11.86 X 17,630,827	2,091,016 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,668,739 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-422,277	

* 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.