



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0490 - Buena Vista R-31

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	7,469,780	797	0	399,264	7,069,719	0	7,069,719	0
Support Serv-Students	2100-2199	708,184	266	352	113,423	594,143	0	594,143	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,018,327	0	206,362	0	811,965	0	811,965	0
Educational Library Services	2220	173,353	0	0	16,621	156,732	0	156,732	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	269,668	0	0	0	0	269,668	269,668	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	278,383	0	0	0	0	278,383	0	278,383
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	630,817	0	0	0	630,817	0	630,817	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	209,704	0	0	0	0	209,704	0	209,704
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	1,270,031	0	0	0	0	1,270,031	1,270,031	0
Student Transportation Services	2700-2799	714,780	0	223,201	0	491,579	0	491,579	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	211,138	0	0	0	0	211,138	0	211,138
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	591,774	285,586	0	0	306,188	0	306,188	0
Enterprise Operations	3200	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	744,090	0	744,090	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	692,137	0	0	692,137	0	0	0	0
Total All Programs		14,982,166	286,649	1,174,005	1,221,445	10,061,143	2,238,924	11,600,842	699,225



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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)	6.67	6.06
Direct Costs (34 CFR 75.567)	10,555,792	11,600,842
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	513,391	699,225
Carry Forward: From FY 2017-2018 Data	78,903	4,352
Total Indirect Costs	592,294 (A)	703,577 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	11,600,842	
Actual Indirect Costs:		
Admin. Charges	699,225	
Carry Forward: From FY 2017-2018 Data	78,903	
Total Indirect Costs	778,128	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.67 X 11,600,842	773,776	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	778,128	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	4,352	

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)	22.42 %	22.30 %
Direct Costs (34 CFR 75.567)	9,150,828 (B)	10,061,143 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,900,831	2,238,924
Carry Forward: From FY 2017-2018 Data	21,123	4,339
Total Indirect Costs	1,921,954 (A)	2,243,263 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	10,061,143	
Actual Indirect Costs:		
Admin. Charges	2,238,924	
Carry Forward: From FY 2017-2018 Data	21,123	
Total Indirect Costs	2,260,047	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.42 X 10,061,143	2,255,708 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,260,047 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	4,339	

* 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.