



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1530 - Bayfield 10 Jt-R

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	8,928,612	0	7,449	348,864	8,572,299	0	8,572,299	0		
Support Serv-Students	2100-2199	683,747	0	1,773	0	681,974	0	681,974	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	578,302	0	0	0	578,302	0	578,302	0		
Educational Library Services	2220	225,635	0	0	12,356	213,279	0	213,279	0		
Support Serv-General Admin w/ Grants	2300	1,535	0	0	0	1,535	0	1,535	0		
Support Serv-General Admin w/o Grants	2300	261,049	0	0	0	0	261,049	261,049	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	34,832	0	0	0	34,832	0	34,832	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	237,696	0	160	0	0	237,536	0	237,536		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,200,135	0	0	0	1,200,135	0	1,200,135	0		
Sup Serv-Business w/ Grants	2500	1,657	0	0	0	1,657	0	1,657	0		
Sup Serv-Business w/o Grants	2500	199,605	0	103	0	0	199,502	0	199,502		
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	15,124	0	0	0	15,124	0	15,124	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,054,665	0	261,796	0	0	1,792,869	1,792,869	0		
Student Transportation Services	2700-2799	679,732	0	150	6,205	673,377	0	673,377	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	92,014	0	92,014	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,002,477	0	154,619	1,374	0	846,484	0	846,484		
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	446,315	142,832	8,826	0	294,657	0	294,657	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	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		16,643,132	142,832	526,890	368,799	12,267,171	3,337,440	14,321,089	1,283,522		



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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)	6.21	10.50
Direct Costs (34 CFR 75.567)	13,102,774	14,321,089
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	955,876	1,283,522
Carry Forward: From FY 2017-2018 Data	-126,451	267,731
Total Indirect Costs	829,425 (A)	1,551,253 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	14,321,089	
Actual Indirect Costs:		
Admin. Charges	1,283,522	
Carry Forward: From FY 2017-2018 Data	-126,451	
Total Indirect Costs	1,157,071	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.21 X 14,321,089	889,340	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,157,071	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	267,731	

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)	22.03 %	30.00 %
Direct Costs (34 CFR 75.567)	11,317,572 (B)	12,267,171 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,657,035	3,337,440
Carry Forward: From FY 2017-2018 Data	-232,222	402,760
Total Indirect Costs	2,424,813 (A)	3,740,200 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	12,267,171	
Actual Indirect Costs:		
Admin. Charges	3,337,440	
Carry Forward: From FY 2017-2018 Data	-232,222	
Total Indirect Costs	3,105,218	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.03 X 12,267,171	2,702,458 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,105,218 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	402,760	

* 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.