



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0050

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 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	6,727,581	0	0	257,212	6,470,369	0	6,470,369	0	0	
Support Serv-Students	2100-2199	288,874	0	0	149,275	139,599	0	139,599	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	217,983	0	0	0	217,983	0	217,983	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	129,905	0	0	51,447	0	78,458	78,458	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	-135,330	0	0	0	-135,330	0	-135,330	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	363,918	0	23,350	102,457	0	238,111	0	238,111	0	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	337,488	0	0	0	337,488	0	337,488	0	0	
Sup Serv-Business w/ Grants	2500	4,940	0	0	0	4,940	0	4,940	0	0	
Sup Serv-Business w/o Grants	2500	332,147	0	0	13,295	0	318,852	0	318,852	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	391,566	0	44,172	0	347,394	0	347,394	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	912,788	0	-23,350	0	0	936,138	936,138	0	0	
Student Transportation Services	2700-2799	493,320	0	0	0	493,320	0	493,320	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	450,560	0	0	9,131	0	441,429	0	441,429	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	294,939	132,060	0	588	162,291	0	162,291	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	35,070	0	35,070	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
<b>Total All Programs</b>		<b>10,845,749</b>	<b>132,060</b>	<b>79,242</b>	<b>583,405</b>	<b>8,038,054</b>	<b>2,012,988</b>	<b>9,052,650</b>	<b>998,392</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:**

- 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 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	8,122,943	9,052,650
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	679,512	998,392
Carry Forward: From FY 2018-2019 Data	280,188	328,052
Total Indirect Costs	959,700 (A)	1,326,444 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	9,052,650	
Actual Indirect Costs:		
Admin. Charges	998,392	
Carry Forward: From FY 2018-2019 Data	280,188	
Total Indirect Costs	1,278,580	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,052,650	950,528	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,278,580	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	328,052	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	27.32 %
Direct Costs (34 CFR 75.567)	6,916,347 (B)	8,038,054 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,476,903	2,012,988
Carry Forward: From FY 2018-2019 Data	581,245	182,817
Total Indirect Costs	2,058,148 (A)	2,195,805 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	8,038,054	
Actual Indirect Costs:		
Admin. Charges	2,012,988	
Carry Forward: From FY 2018-2019 Data	581,245	
Total Indirect Costs	2,594,233	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 8,038,054	2,411,416 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,594,233 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	182,817	

\* 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.