



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0260

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	1,111,065	0	0	23,160	1,087,905	0	1,087,905	0	0	
Support Serv-Students	2100-2199	25,142	0	0	50	25,092	0	25,092	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0	0	
Educational Library Services	2220	21,458	0	0	3,500	17,958	0	17,958	0	0	
Support Serv-General Admin w/ Grants	2300	146,164	0	74,530	-461	72,095	0	72,095	0	0	
Support Serv-General Admin w/o Grants	2300	282,649	0	0	25,539	0	257,110	257,110	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,219	0	0	0	1,219	0	1,219	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,340	0	0	0	0	2,340	0	2,340	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	112,803	0	0	5	112,798	0	112,798	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	51,452	0	0	0	0	51,452	0	51,452	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	15,230	0	0	0	15,230	0	15,230	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	224,293	0	0	1,885	0	222,408	222,408	0	0	
Student Transportation Services	2700-2799	76,487	0	0	22,649	53,838	0	53,838	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	26,809	0	0	13,762	0	13,047	0	13,047	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	89,903	33,404	17,119	0	39,380	0	39,380	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	0	0	0	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>2,187,014</b>	<b>33,404</b>	<b>91,649</b>	<b>90,089</b>	<b>1,425,515</b>	<b>546,357</b>	<b>1,905,033</b>	<b>66,839</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)	941,129	1,905,033
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	95,060	66,839
Carry Forward: From FY 2018-2019 Data	568,236	435,047
Total Indirect Costs	663,296 (A)	501,886 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	1,905,033	
Actual Indirect Costs:		
Admin. Charges	66,839	
Carry Forward: From FY 2018-2019 Data	568,236	
Total Indirect Costs	635,075	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,905,033	200,028	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	635,075	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	435,047	

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 %	30.00 %
Direct Costs (34 CFR 75.567)	679,065 (B)	1,425,515 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	391,031	546,357
Carry Forward: From FY 2018-2019 Data	314,023	432,725
Total Indirect Costs	705,054 (A)	979,082 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	1,425,515	
Actual Indirect Costs:		
Admin. Charges	546,357	
Carry Forward: From FY 2018-2019 Data	314,023	
Total Indirect Costs	860,380	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,425,515	427,655 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	860,380 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	432,725	

\* 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.