



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0560

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	2,593,220	0	13,282	32,993	2,546,945	0	2,546,945	0		
Support Serv-Students	2100-2199	164,917	0	0	0	164,917	0	164,917	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	34,562	0	0	0	34,562	0	34,562	0		
Educational Library Services	2220	48,107	0	0	0	48,107	0	48,107	0		
Support Serv-General Admin w/ Grants	2300	8,067	0	0	0	8,067	0	8,067	0		
Support Serv-General Admin w/o Grants	2300	252,535	0	0	0	0	252,535	252,535	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	197,858	0	0	0	197,858	0	197,858	0		
Sup Serv-Business w/ Grants	2500	5,564	0	0	0	5,564	0	5,564	0		
Sup Serv-Business w/o Grants	2500	59,474	0	0	0	0	59,474	0	59,474		
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	9,770	0	0	0	9,770	0	9,770	0		
Oper & Maint of Plant Serv w/o Grants	2600	386,377	0	4,545	0	0	381,832	381,832	0		
Student Transportation Services	2700-2799	147,421	0	0	0	147,421	0	147,421	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	18,495	0	18,495	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	71,887	0	5,331	0	0	66,556	0	66,556		
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	13,093	0	0	0	0	13,093	0	13,093		
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	240,014	72,078	0	0	167,936	0	167,936	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		4,251,361	72,078	41,653	32,993	3,331,147	773,490	3,965,514	139,123		



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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 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.08	3.26
Direct Costs (34 CFR 75.567)	3,742,046	3,965,514
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	74,193	139,123
Carry Forward: From FY 2018-2019 Data	52,412	-9,913
Total Indirect Costs	126,605 (A)	129,210 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	3,965,514	
Actual Indirect Costs:		
Admin. Charges	139,123	
Carry Forward: From FY 2018-2019 Data	52,412	
Total Indirect Costs	191,535	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.08 X 3,965,514	201,448	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	191,535	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-9,913	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	27.33 %	20.88 %
Direct Costs (34 CFR 75.567)	3,093,180 (B)	3,331,147 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	697,999	773,490
Carry Forward: From FY 2018-2019 Data	58,830	-78,082
Total Indirect Costs	756,829 (A)	695,408 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	3,331,147	
Actual Indirect Costs:		
Admin. Charges	773,490	
Carry Forward: From FY 2018-2019 Data	58,830	
Total Indirect Costs	832,320	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.33 X 3,331,147	910,402 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	832,320 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-78,082	

* 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.