



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0860

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	2,717,951	0	0	59,363	2,658,588	0	2,658,588	0	0	
Support Serv-Students	2100-2199	162,575	0	0	0	162,575	0	162,575	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	301,033	0	0	0	301,033	0	301,033	0	0	
Educational Library Services	2220	11,503	0	0	0	11,503	0	11,503	0	0	
Support Serv-General Admin w/ Grants	2300	18,388	0	0	0	18,388	0	18,388	0	0	
Support Serv-General Admin w/o Grants	2300	435,728	0	0	0	0	435,728	435,728	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	6,318	0	0	0	0	6,318	0	6,318	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	236,442	0	0	0	236,442	0	236,442	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	90,385	0	0	0	0	90,385	0	90,385	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	36,845	0	0	0	36,845	0	36,845	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	507,955	0	0	0	0	507,955	507,955	0	0	
Student Transportation Services	2700-2799	224,401	0	0	0	224,401	0	224,401	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	0	0	0	0	0	0	0	0	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	6,881	0	0	6,881	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	148,311	55,950	0	0	92,361	0	92,361	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	12,060	0	12,060	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	56,335	0	0	56,335	0	0	0	0	0	
Total All Programs		4,973,111	55,950	12,060	122,579	3,742,136	1,040,386	4,685,819	96,703		



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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)	3.59	0.45
Direct Costs (34 CFR 75.567)	3,898,993	4,685,819
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	106,577	96,703
Carry Forward: From FY 2018-2019 Data	-4,174	-75,692
Total Indirect Costs	102,403 (A)	21,011 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	4,685,819	
Actual Indirect Costs:		
Admin. Charges	96,703	
Carry Forward: From FY 2018-2019 Data	-4,174	
Total Indirect Costs	92,529	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.59 X 4,685,819	168,221	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	92,529	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-75,692	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	29.89 %
Direct Costs (34 CFR 75.567)	3,098,063 (B)	3,742,136 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	924,265	1,040,386
Carry Forward: From FY 2018-2019 Data	160,261	78,006
Total Indirect Costs	1,084,526 (A)	1,118,392 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	3,742,136	
Actual Indirect Costs:		
Admin. Charges	1,040,386	
Carry Forward: From FY 2018-2019 Data	160,261	
Total Indirect Costs	1,200,647	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,742,136	1,122,641 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,200,647 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	78,006	

* 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.