



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0930

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<br>A | Food<br>B     | Capital<br>C | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 2,144,732             | 0             | 0            | 176,006                      | 1,968,726                       | 0                | 1,968,726                 | 0                | 0                       |  |
| Support Serv-Students                                    | 2100-2199            | 99,782                | 0             | 0            | 0                            | 99,782                          | 0                | 99,782                    | 0                | 0                       |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 52,164                | 0             | 0            | 0                            | 52,164                          | 0                | 52,164                    | 0                | 0                       |  |
| Educational Library Services                             | 2220                 | 34,747                | 0             | 0            | 1,749                        | 32,998                          | 0                | 32,998                    | 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                 | 47,235                | 0             | 0            | 0                            | 0                               | 47,235           | 47,235                    | 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                 | 221,137               | 0             | 0            | 0                            | 0                               | 221,137          | 0                         | 221,137          | 0                       |  |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0             | 0            | 0                            | 0                               | 0                | 0                         | 0                | 0                       |  |
| Sup Serv-School Admin                                    | 2400-2499            | 224,484               | 0             | 0            | 0                            | 224,484                         | 0                | 224,484                   | 0                | 0                       |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0             | 0            | 0                            | 0                               | 0                | 0                         | 0                | 0                       |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 110,599               | 0             | 0            | 14,749                       | 0                               | 95,850           | 0                         | 95,850           | 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                 | 13,141                | 0             | 0            | 0                            | 13,141                          | 0                | 13,141                    | 0                | 0                       |  |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 376,466               | 0             | 0            | 0                            | 0                               | 376,466          | 376,466                   | 0                | 0                       |  |
| Student Transportation Services                          | 2700-2799            | 81,047                | 0             | 0            | 0                            | 81,047                          | 0                | 81,047                    | 0                | 0                       |  |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 71,676                | 0             | 9,119        | 0                            | 62,557                          | 0                | 62,557                    | 0                | 0                       |  |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 183,457               | 0             | 0            | 22,900                       | 0                               | 160,557          | 0                         | 160,557          | 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                 | 159,874               | 52,855        | 0            | 0                            | 107,019                         | 0                | 107,019                   | 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                 | 55,570                | 0             | 0            | 55,570                       | 0                               | 0                | 0                         | 0                | 0                       |  |
| <b>Total All Programs</b>                                |                      | <b>3,876,111</b>      | <b>52,855</b> | <b>9,119</b> | <b>270,974</b>               | <b>2,641,918</b>                | <b>901,245</b>   | <b>3,065,619</b>          | <b>477,544</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><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 10.50        | 10.50        |
| Direct Costs (34 CFR 75.567)   | 3,031,783    | 3,065,619    |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 302,071      | 477,544      |
| Carry Forward: From FY 2018-2019 Data                                  | 135,803      | 291,457      |
| Total Indirect Costs   | 437,874 (A)  | 769,001 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2020-2021)                  |              |              |
| Actual Direct Costs  | 3,065,619    |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 477,544      |              |
| Carry Forward: From FY 2018-2019 Data                                  | 135,803      |              |
| Total Indirect Costs   | 613,347      |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 10.5 X 3,065,619   | 321,890      |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 613,347      |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | 291,457      |              |

UNRESTRICTED RATE

|  | FY 2020-2021  | FY 2022-2023  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 30.00 %       | 30.00 %       |
| Direct Costs (34 CFR 75.567)   | 2,589,670 (B) | 2,641,918 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 977,038       | 901,245       |
| Carry Forward: From FY 2018-2019 Data                                  | 342,833       | 451,503       |
| Total Indirect Costs   | 1,319,871 (A) | 1,352,748 (A) |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2020-2021)                         |               |               |
| Actual Direct Costs  | 2,641,918     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 901,245       |               |
| Carry Forward: From FY 2018-2019 Data                                  | 342,833       |               |
| Total Indirect Costs   | 1,244,078     |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 30.00 X 2,641,918  | 792,575 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 1,244,078 (F) |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | 451,503       |               |

\* 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.