



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0960

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

(Using FY 2020-2021 Audited Data)

Programs	Code	Total 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	600,189	0	1,732	563	597,894	0	597,894	0
Support Serv-Students	2100-2199	5,651	0	0	0	5,651	0	5,651	0
Support Serv-Inst Staff	2200-2219, 2221-2299	18,451	0	0	0	18,451	0	18,451	0
Educational Library Services	2220	4,286	0	0	4,112	174	0	174	0
Support Serv-General Admin w/ Grants	2300	1,835	0	0	0	1,835	0	1,835	0
Support Serv-General Admin w/o Grants	2300	169,808	0	0	53,072	0	116,736	116,736	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 likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	36,783	0	0	0	36,783	0	36,783	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	44,281	0	82	1,532	0	42,667	0	42,667
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	102,577	0	0	0	102,577	0	102,577	0
Oper & Maint of Plant Serv w/o Grants	2600	188,304	1,911	754	0	0	185,639	185,639	0
Student Transportation Services	2700-2799	55,413	0	0	0	55,413	0	55,413	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,142	0	0	0	0	17,142	0	17,142
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	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,596	0	0	2,596	0	0	0	0
Food Services Operations	3100	66,950	29,878	0	0	37,072	0	37,072	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	273	0	0	0	273	0	273	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,990	0	0	350	3,640	0	3,640	0
Total All Programs		1,318,529	31,789	2,568	62,225	859,763	362,184	1,162,138	59,809



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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)	10.35	1.47
Direct Costs (34 CFR 75.567)	1,002,882	1,162,138
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	63,059	59,809
Carry Forward: From FY 2018-2019 Data	17,795	-42,677
Total Indirect Costs	80,854 (A)	17,132 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	1,162,138	
Actual Indirect Costs:		
Admin. Charges	59,809	
Carry Forward: From FY 2018-2019 Data	17,795	
Total Indirect Costs	77,604	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.35 X 1,162,138	120,281	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	77,604	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-42,677	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	750,168 (B)	859,763 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	280,922	362,184
Carry Forward: From FY 2018-2019 Data	441,075	545,330
Total Indirect Costs	721,997 (A)	907,514 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	859,763	
Actual Indirect Costs:		
Admin. Charges	362,184	
Carry Forward: From FY 2018-2019 Data	441,075	
Total Indirect Costs	803,259	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 859,763	257,929 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	803,259 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	545,330	

* 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.