



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1060

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	4,068,166	0	1,442	21,222	4,045,502	0	4,045,502	0
Support Serv-Students	2100-2199	382,151	0	0	0	382,151	0	382,151	0
Support Serv-Inst Staff	2200-2219, 2221-2299	300	0	0	0	300	0	300	0
Educational Library Services	2220	65,502	0	0	124	65,378	0	65,378	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	21,718	0	0	0	0	21,718	21,718	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	394,512	0	0	0	0	394,512	0	394,512
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	439,701	0	57,000	0	382,701	0	382,701	0
Sup Serv-Business w/ Grants	2500	43,084	0	0	16,193	26,891	0	26,891	0
Sup Serv-Business w/o Grants	2500	312,855	0	0	142,245	0	170,610	0	170,610
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	6,743	0	0	0	6,743	0	6,743	0
Oper & Maint of Plant Serv w/o Grants	2600	788,896	6,169	0	0	0	782,727	782,727	0
Student Transportation Services	2700-2799	407,223	0	943	0	406,280	0	406,280	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	160,792	0	0	0	0	160,792	0	160,792
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	0	0	0	0	0	0	0	0
Food Services Operations	3100	138,007	59,988	0	494	77,525	0	77,525	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		7,229,650	66,157	59,385	180,278	5,393,471	1,530,359	6,197,916	725,914



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	5,665,687	6,197,916
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	715,562	725,914
Carry Forward: From FY 2018-2019 Data	538,281	613,414
Total Indirect Costs	1,253,843 (A)	1,339,328 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	6,197,916	
Actual Indirect Costs:		
Admin. Charges	725,914	
Carry Forward: From FY 2018-2019 Data	538,281	
Total Indirect Costs	1,264,195	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,197,916	650,781	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,264,195	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	613,414	

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)	4,943,009 (B)	5,393,471 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,251,169	1,530,359
Carry Forward: From FY 2018-2019 Data	217,363	129,681
Total Indirect Costs	1,468,532 (A)	1,660,040 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	5,393,471	
Actual Indirect Costs:		
Admin. Charges	1,530,359	
Carry Forward: From FY 2018-2019 Data	217,363	
Total Indirect Costs	1,747,722	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 5,393,471	1,618,041 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,747,722 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	129,681	

* 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.