



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080

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	36,003,230	0	21,218	648,330	35,333,682	0	35,333,682	0
Support Serv-Students	2100-2199	3,485,293	0	0	0	3,485,293	0	3,485,293	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,341,669	0	9,100	0	3,332,569	0	3,332,569	0
Educational Library Services	2220	37,709	0	0	4,500	33,209	0	33,209	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	685,091	0	0	507,187	0	177,904	177,904	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	3,772	0	0	0	3,772	0	3,772	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	722,847	0	0	0	0	722,847	0	722,847
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	4,024,733	0	0	0	4,024,733	0	4,024,733	0
Sup Serv-Business w/ Grants	2500	85,317	0	0	82,817	2,500	0	2,500	0
Sup Serv-Business w/o Grants	2500	1,558,912	0	0	-81,711	0	1,640,623	0	1,640,623
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	71,247	0	0	0	0	71,247	71,247	0
Oper & Maint of Plant Serv w/ Grants	2600	71,176	0	4,220	0	66,956	0	66,956	0
Oper & Maint of Plant Serv w/o Grants	2600	9,674,073	0	357,659	0	0	9,316,414	9,316,414	0
Student Transportation Services	2700-2799	2,175,316	0	4,012	0	2,171,304	0	2,171,304	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	94,995	0	17,688	0	77,307	0	77,307	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,441,816	0	163,585	0	0	3,278,231	0	3,278,231
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	7,637	0	0	0	0	7,637	0	7,637
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	403	0	0	0	403	0	403	0
Food Services Operations	3100	1,214,623	522,631	0	0	691,992	0	691,992	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	115,572	0	42,766	0	72,806	0	72,806	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	919,638	0	0	919,638	0	0	0	0
<b>Total All Programs</b>		<b>67,735,069</b>	<b>522,631</b>	<b>620,248</b>	<b>2,080,761</b>	<b>49,296,526</b>	<b>15,214,903</b>	<b>58,862,091</b>	<b>5,649,338</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> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.45	10.50
Direct Costs (34 CFR 75.567)	56,446,197	58,862,091
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,535,231	5,649,338
Carry Forward: From FY 2018-2019 Data	-243,578	1,020,534
Total Indirect Costs	3,291,653 (A)	6,669,872 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	58,862,091	
Actual Indirect Costs:		
Admin. Charges	5,649,338	
Carry Forward: From FY 2018-2019 Data	-243,578	
Total Indirect Costs	5,405,760	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.45 X 58,862,091	4,385,226	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	5,405,760	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,020,534	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.56 %	30.00 %
Direct Costs (34 CFR 75.567)	48,022,241 (B)	49,296,526 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,389,002	15,214,903
Carry Forward: From FY 2018-2019 Data	838,629	1,974,444
Total Indirect Costs	10,227,631 (A)	17,189,347 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	49,296,526	
Actual Indirect Costs:		
Admin. Charges	15,214,903	
Carry Forward: From FY 2018-2019 Data	838,629	
Total Indirect Costs	16,053,532	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.56 X 49,296,526	14,079,088 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	16,053,532 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,974,444	

\* 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.