



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140

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	24,102,245	0	596,608	486,227	23,019,410	0	23,019,410	0		
Support Serv-Students	2100-2199	2,827,040	0	610	600	2,825,830	0	2,825,830	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,032,330	0	0	0	2,032,330	0	2,032,330	0		
Educational Library Services	2220	271,177	0	0	6,892	264,285	0	264,285	0		
Support Serv-General Admin w/ Grants	2300	25,298	0	0	0	25,298	0	25,298	0		
Support Serv-General Admin w/o Grants	2300	461,174	0	0	82,620	0	378,554	378,554	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	228,846	0	2,584	0	0	226,262	0	226,262		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,276,819	0	1,413	0	2,275,406	0	2,275,406	0		
Sup Serv-Business w/ Grants	2500	217,411	0	0	213,897	3,514	0	3,514	0		
Sup Serv-Business w/o Grants	2500	671,098	0	0	66,779	0	604,319	0	604,319		
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	19,918	0	0	0	19,918	0	19,918	0		
Oper & Maint of Plant Serv w/o Grants	2600	4,289,768	0	352,180	0	0	3,937,588	3,937,588	0		
Student Transportation Services	2700-2799	737,888	0	0	0	737,888	0	737,888	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	35,356	0	0	0	35,356	0	35,356	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,587,141	0	32,047	27,327	0	1,527,767	0	1,527,767		
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	8,027	0	0	0	8,027	0	8,027	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	1,838,627	854,442	13,212	36,990	933,983	0	933,983	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	730,013	0	11,481	10,901	707,631	0	707,631	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	161,691	0	156,715	0	4,976	0	4,976	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		42,521,867	854,442	1,166,850	932,233	32,893,852	6,674,490	37,209,994	2,358,348		



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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)	7.40	6.04
Direct Costs (34 CFR 75.567)	36,036,876	37,209,994
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,188,565	2,358,348
Carry Forward: From FY 2018-2019 Data	284,615	-110,577
Total Indirect Costs	2,473,180 (A)	2,247,771 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	37,209,994	
Actual Indirect Costs:		
Admin. Charges	2,358,348	
Carry Forward: From FY 2018-2019 Data	284,615	
Total Indirect Costs	2,642,963	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.4 X 37,209,994	2,753,540	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,642,963	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-110,577	

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)	21.38 %	19.56 %
Direct Costs (34 CFR 75.567)	31,749,031 (B)	32,893,852 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,852,965	6,674,490
Carry Forward: From FY 2018-2019 Data	118,614	-239,602
Total Indirect Costs	5,971,579 (A)	6,434,888 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	32,893,852	
Actual Indirect Costs:		
Admin. Charges	6,674,490	
Carry Forward: From FY 2018-2019 Data	118,614	
Total Indirect Costs	6,793,104	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.38 X 32,893,852	7,032,706 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	6,793,104 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-239,602	

* 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.