



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1150

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	7,348,772	0	22,967	122,852	7,202,953	0	7,202,953	0		
Support Serv-Students	2100-2199	557,529	0	0	0	557,529	0	557,529	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	133,844	0	0	0	133,844	0	133,844	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	53,620	0	0	0	53,620	0	53,620	0		
Support Serv-General Admin w/o Grants	2300	45,685	0	0	0	0	45,685	45,685	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	508,573	0	0	0	0	508,573	0	508,573		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	838,108	0	0	0	838,108	0	838,108	0		
Sup Serv-Business w/ Grants	2500	26,788	0	0	0	26,788	0	26,788	0		
Sup Serv-Business w/o Grants	2500	179,765	0	0	0	0	179,765	0	179,765		
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	219,068	0	23,625	0	195,443	0	195,443	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,554,914	0	4,679	0	0	1,550,235	1,550,235	0		
Student Transportation Services	2700-2799	762,137	0	145,246	0	616,891	0	616,891	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	222,857	0	94,444	0	128,413	0	128,413	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	223,315	0	2,416	0	0	220,899	0	220,899		
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	299,224	0	0	0	299,224	0	299,224	0		
Other Sup Services w/o Grants	2900	19,368	0	0	0	0	19,368	0	19,368		
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	894,952	419,693	0	0	475,259	0	475,259	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	138,896	0	0	117,330	21,566	0	21,566	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	28,058	0	24,021	4,037	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		
<b>Total All Programs</b>		<b>14,055,473</b>	<b>419,693</b>	<b>317,398</b>	<b>244,219</b>	<b>10,549,638</b>	<b>2,524,525</b>	<b>12,145,558</b>	<b>928,605</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)	6.63	7.79
Direct Costs (34 CFR 75.567)	13,050,942	12,145,558
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	939,581	928,605
Carry Forward: From FY 2018-2019 Data	-105,556	17,799
Total Indirect Costs	834,025 (A)	946,404 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	12,145,558	
Actual Indirect Costs:		
Admin. Charges	928,605	
Carry Forward: From FY 2018-2019 Data	-105,556	
Total Indirect Costs	823,049	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.63 X 12,145,558	805,250	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	823,049	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	17,799	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.27 %	22.12 %
Direct Costs (34 CFR 75.567)	11,139,254 (B)	10,549,638 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,435,467	2,524,525
Carry Forward: From FY 2018-2019 Data	266,591	-191,267
Total Indirect Costs	3,702,058 (A)	2,333,258 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	10,549,638	
Actual Indirect Costs:		
Admin. Charges	2,524,525	
Carry Forward: From FY 2018-2019 Data	266,591	
Total Indirect Costs	2,791,116	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.27 X 10,549,638	2,982,383 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,791,116 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-191,267	

\* 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.