



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1195

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	29,186,904	0	16,507	1,750	29,168,647	0	29,168,647	0		
Support Serv-Students	2100-2199	3,319,858	0	0	0	3,319,858	0	3,319,858	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	5,014,412	0	0	0	5,014,412	0	5,014,412	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	49,936	0	0	28,929	21,007	0	21,007	0		
Support Serv-General Admin w/o Grants	2300	43,607	0	0	0	0	43,607	43,607	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	9,598	0	0	0	9,598	0	9,598	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	791,314	0	0	0	0	791,314	0	791,314		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	3,888,301	0	0	0	3,888,301	0	3,888,301	0		
Sup Serv-Business w/ Grants	2500	13,620	0	0	0	13,620	0	13,620	0		
Sup Serv-Business w/o Grants	2500	1,070,172	0	0	0	0	1,070,172	0	1,070,172		
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	432,221	0	0	0	432,221	0	432,221	0		
Oper & Maint of Plant Serv w/o Grants	2600	5,660,933	0	0	0	0	5,660,933	5,660,933	0		
Student Transportation Services	2700-2799	2,343,811	0	0	640,150	1,703,661	0	1,703,661	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	348,955	0	89,453	0	259,502	0	259,502	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,038,471	0	160,715	0	0	2,877,756	0	2,877,756		
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	62,254	0	0	61487	767	0	767	0		
Non-Instructional Services	3000-3099	6,015	0	0	6,015	0	0	0	0		
Food Services Operations	3100	1,543,105	570,896	0	0	972,209	0	972,209	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	35,743	5,127	0	0	30,616	0	30,616	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	13,230	0	13,230	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	249,228	0	0	249,228	0	0	0	0		
<b>Total All Programs</b>		<b>57,121,688</b>	<b>576,023</b>	<b>279,905</b>	<b>987,559</b>	<b>44,834,419</b>	<b>10,443,782</b>	<b>50,538,959</b>	<b>4,739,242</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)	6.62	10.50
Direct Costs (34 CFR 75.567)	45,863,436	50,538,959
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,053,002	4,739,242
Carry Forward: From FY 2018-2019 Data	-311,911	1,081,652
Total Indirect Costs	2,741,091 (A)	5,820,894 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	50,538,959	
Actual Indirect Costs:		
Admin. Charges	4,739,242	
Carry Forward: From FY 2018-2019 Data	-311,911	
Total Indirect Costs	4,427,331	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.62 X 50,538,959	3,345,679	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,427,331	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,081,652	

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)	19.69 %	24.88 %
Direct Costs (34 CFR 75.567)	40,360,005 (B)	44,834,419 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,189,676	10,443,782
Carry Forward: From FY 2018-2019 Data	-906,371	709,514
Total Indirect Costs	7,283,305 (A)	11,153,296 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	44,834,419	
Actual Indirect Costs:		
Admin. Charges	10,443,782	
Carry Forward: From FY 2018-2019 Data	-906,371	
Total Indirect Costs	9,537,411	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.69 X 44,834,419	8,827,897 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	9,537,411 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	709,514	

\* 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.