



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1330

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	3,106,874	0	0	54,921	3,051,953	0	3,051,953	0
Support Serv-Students	2100-2199	330,059	0	152	137,340	192,567	0	192,567	0
Support Serv-Inst Staff	2200-2219, 2221-2299	72,517	0	214	0	72,303	0	72,303	0
Educational Library Services	2220	5,861	0	0	3,494	2,367	0	2,367	0
Support Serv-General Admin w/ Grants	2300	158,097	0	0	0	158,097	0	158,097	0
Support Serv-General Admin w/o Grants	2300	322,994	0	0	0	0	322,994	322,994	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	500	0	0	0	0	500	0	500
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	401,635	0	0	0	401,635	0	401,635	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	131,268	0	0	0	0	131,268	0	131,268
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	32,586	0	0	0	32,586	0	32,586	0
Oper & Maint of Plant Serv w/o Grants	2600	838,644	0	37,879	0	0	800,765	800,765	0
Student Transportation Services	2700-2799	274,889	0	0	0	274,889	0	274,889	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	15,615	0	0	0	15,615	0	15,615	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	255,296	0	0	0	0	255,296	0	255,296
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	190,814	68,558	0	0	122,256	0	122,256	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
<b>Total All Programs</b>		<b>6,137,649</b>	<b>68,558</b>	<b>38,245</b>	<b>195,755</b>	<b>4,324,268</b>	<b>1,510,823</b>	<b>5,448,027</b>	<b>387,064</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)	7.36	7.12
Direct Costs (34 CFR 75.567)	5,405,235	5,448,027
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	357,245	387,064
Carry Forward: From FY 2018-2019 Data	14,698	787
Total Indirect Costs	371,943 (A)	387,851 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	5,448,027	
Actual Indirect Costs:		
Admin. Charges	387,064	
Carry Forward: From FY 2018-2019 Data	14,698	
Total Indirect Costs	401,762	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.36 X 5,448,027	400,975	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	401,762	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	787	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	4,293,477 (B)	4,324,268 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,404,715	1,510,823
Carry Forward: From FY 2018-2019 Data	493,999	707,542
Total Indirect Costs	1,898,714 (A)	2,218,365 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	4,324,268	
Actual Indirect Costs:		
Admin. Charges	1,510,823	
Carry Forward: From FY 2018-2019 Data	493,999	
Total Indirect Costs	2,004,822	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,324,268	1,297,280 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,004,822 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	707,542	

\* 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.