



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1400

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	1,815,213	0	8,700	2,431	1,804,082	0	1,804,082	0		
Support Serv-Students	2100-2199	236,573	0	0	26,299	210,274	0	210,274	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	66,221	0	0	0	66,221	0	66,221	0		
Educational Library Services	2220	2,662	0	0	756	1,906	0	1,906	0		
Support Serv-General Admin w/ Grants	2300	75,636	0	0	75,636	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	39,973	0	0	1,034	0	38,939	38,939	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	219,195	0	0	0	0	219,195	0	219,195		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	205,237	0	0	0	205,237	0	205,237	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	170,752	0	0	0	0	170,752	0	170,752		
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	203,095	0	64,085	0	139,010	0	139,010	0		
Oper & Maint of Plant Serv w/o Grants	2600	365,595	0	0	0	0	365,595	365,595	0		
Student Transportation Services	2700-2799	35,050	0	0	0	35,050	0	35,050	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	208,533	0	0	0	0	208,533	0	208,533		
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	132,659	50,894	0	0	81,765	0	81,765	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		
Total All Programs		3,776,394	50,894	72,785	106,156	2,543,545	1,003,014	2,948,079	598,480		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,687,249	2,948,079
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	408,715	598,480
Carry Forward: From FY 2018-2019 Data	705,366	994,298
Total Indirect Costs	1,114,081 (A)	1,592,778 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	2,948,079	
Actual Indirect Costs:		
Admin. Charges	598,480	
Carry Forward: From FY 2018-2019 Data	705,366	
Total Indirect Costs	1,303,846	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,948,079	309,548	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,303,846	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	994,298	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,309,928 (B)	2,543,545 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	808,822	1,003,014
Carry Forward: From FY 2018-2019 Data	389,931	629,881
Total Indirect Costs	1,198,753 (A)	1,632,895 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	2,543,545	
Actual Indirect Costs:		
Admin. Charges	1,003,014	
Carry Forward: From FY 2018-2019 Data	389,931	
Total Indirect Costs	1,392,945	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,543,545	763,064 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,392,945 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	629,881	

* 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.