



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1430

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<br>A | Food<br>B     | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 1,449,471             | 0             | 46,523         | 871                          | 1,402,077                       | 0                | 1,402,077                 | 0                |                         |  |
| Support Serv-Students                                    | 2100-2199            | 161,157               | 0             | 65,887         | 35,355                       | 59,915                          | 0                | 59,915                    | 0                |                         |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 37,348                | 0             | 0              | 0                            | 37,348                          | 0                | 37,348                    | 0                |                         |  |
| Educational Library Services                             | 2220                 | 39,878                | 0             | 0              | 3,530                        | 36,348                          | 0                | 36,348                    | 0                |                         |  |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0             | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Support Serv-General Admin w/o Grants                    | 2300                 | 28,421                | 0             | 6,683          | 15,682                       | 0                               | 6,056            | 6,056                     | 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                 | 106,743               | 0             | 420            | 639                          | 0                               | 105,684          | 0                         | 105,684          |                         |  |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0             | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-School Admin                                    | 2400-2499            | 131,176               | 0             | 671            | 43,705                       | 86,800                          | 0                | 86,800                    | 0                |                         |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0             | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 80,593                | 0             | 333            | 9                            | 0                               | 80,251           | 0                         | 80,251           |                         |  |
| 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                 | 0                     | 0             | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 279,570               | 0             | 1,584          | 0                            | 0                               | 277,986          | 277,986                   | 0                |                         |  |
| Student Transportation Services                          | 2700-2799            | 106,673               | 0             | 0              | 2,008                        | 104,665                         | 0                | 104,665                   | 0                |                         |  |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 164,559               | 0             | 142,184        | 0                            | 22,375                          | 0                | 22,375                    | 0                |                         |  |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 74,253                | 0             | 0              | 0                            | 0                               | 74,253           | 0                         | 74,253           |                         |  |
| 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                 | 122                   | 0             | 122            | 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                 | 145,883               | 64,409        | 0              | 0                            | 81,474                          | 0                | 81,474                    | 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                 | 83,499                | 0             | 76,743         | 0                            | 6,756                           | 0                | 6,756                     | 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>2,889,346</b>      | <b>64,409</b> | <b>341,150</b> | <b>101,799</b>               | <b>1,837,758</b>                | <b>544,230</b>   | <b>2,121,800</b>          | <b>260,188</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><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 10.50        | 10.50        |
| Direct Costs (34 CFR 75.567)   | 2,135,535    | 2,121,800    |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 230,450      | 260,188      |
| Carry Forward: From FY 2018-2019 Data                                  | 158,694      | 196,093      |
| Total Indirect Costs   | 389,144 (A)  | 456,281 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2020-2021)                  |              |              |
| Actual Direct Costs  | 2,121,800    |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 260,188      |              |
| Carry Forward: From FY 2018-2019 Data                                  | 158,694      |              |
| Total Indirect Costs   | 418,882      |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 10.5 X 2,121,800   | 222,789      |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 418,882      |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | 196,093      |              |

UNRESTRICTED RATE

|  | FY 2020-2021  | FY 2022-2023  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 27.18 %       | 30.00 %       |
| Direct Costs (34 CFR 75.567)   | 1,855,910 (B) | 1,837,758 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 515,816       | 544,230       |
| Carry Forward: From FY 2018-2019 Data                                  | -9,072        | 35,655        |
| Total Indirect Costs   | 506,744 (A)   | 579,885 (A)   |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2020-2021)                         |               |               |
| Actual Direct Costs  | 1,837,758     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 544,230       |               |
| Carry Forward: From FY 2018-2019 Data                                  | -9,072        |               |
| Total Indirect Costs   | 535,158       |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 27.18 X 1,837,758  | 499,503 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 535,158 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | 35,655        |               |

\* 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.