



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1460

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	1,200,167	0	0	27,603	1,172,564	0	1,172,564	0	0	
Support Serv-Students	2100-2199	70,489	0	0	33,863	36,626	0	36,626	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	17,270	0	0	0	17,270	0	17,270	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	50,653	0	9,804	0	40,849	0	40,849	0	0	
Support Serv-General Admin w/o Grants	2300	180,731	0	6,408	6,120	0	168,203	168,203	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	560	0	0	560	0	0	0	0	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	60,709	0	0	0	60,709	0	60,709	0	0	
Sup Serv-Business w/ Grants	2500	21	0	0	0	21	0	21	0	0	
Sup Serv-Business w/o Grants	2500	80,524	0	0	17,262	0	63,262	0	63,262	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	18,789	0	0	0	18,789	0	18,789	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	366,059	0	0	0	0	366,059	366,059	0	0	
Student Transportation Services	2700-2799	138,047	0	0	0	138,047	0	138,047	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	22,608	0	0	0	0	22,608	0	22,608	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	127,182	50,471	0	0	76,711	0	76,711	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	9,984	0	9,984	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	4,084	0	0	4,084	0	0	0	0	0	
<b>Total All Programs</b>		<b>2,347,877</b>	<b>50,471</b>	<b>26,196</b>	<b>89,492</b>	<b>1,561,586</b>	<b>620,132</b>	<b>2,095,848</b>	<b>85,870</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)	4.84	3.36
Direct Costs (34 CFR 75.567)	1,679,559	2,095,848
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	87,700	85,870
Carry Forward: From FY 2018-2019 Data	60	-15,509
Total Indirect Costs	87,760 (A)	70,361 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	2,095,848	
Actual Indirect Costs:		
Admin. Charges	85,870	
Carry Forward: From FY 2018-2019 Data	60	
Total Indirect Costs	85,930	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.84 X 2,095,848	101,439	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	85,930	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-15,509	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></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)	1,251,269 (B)	1,561,586 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	538,560	620,132
Carry Forward: From FY 2018-2019 Data	384,249	535,905
Total Indirect Costs	922,809 (A)	1,156,037 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	1,561,586	
Actual Indirect Costs:		
Admin. Charges	620,132	
Carry Forward: From FY 2018-2019 Data	384,249	
Total Indirect Costs	1,004,381	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,561,586	468,476 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,004,381 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	535,905	

\* 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.