



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1490

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	1,259,821	0	10,137	85,838	1,163,846	0	1,163,846	0		
Support Serv-Students	2100-2199	9,269	0	0	0	9,269	0	9,269	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	16,154	0	0	0	16,154	0	16,154	0		
Educational Library Services	2220	4,676	0	0	50	4,626	0	4,626	0		
Support Serv-General Admin w/ Grants	2300	29,100	0	0	0	29,100	0	29,100	0		
Support Serv-General Admin w/o Grants	2300	296,043	0	0	4,630	0	291,413	291,413	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,966	0	0	0	0	1,966	0	1,966		
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	172,266	0	9,804	0	162,462	0	162,462	0		
Oper & Maint of Plant Serv w/o Grants	2600	284,399	0	34,922	0	0	249,477	249,477	0		
Student Transportation Services	2700-2799	88,189	0	37,884	0	50,305	0	50,305	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	82,760	0	0	0	82,760	0	82,760	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	38,454	0	0	0	0	38,454	0	38,454		
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	135,160	50,352	0	0	84,808	0	84,808	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>2,418,257</b>	<b>50,352</b>	<b>92,747</b>	<b>90,518</b>	<b>1,603,330</b>	<b>581,310</b>	<b>2,144,220</b>	<b>40,420</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>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.74	0.62
Direct Costs (34 CFR 75.567)	1,729,498	2,144,220
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	65,758	40,420
Carry Forward: From FY 2018-2019 Data	12,694	-27,080
Total Indirect Costs	78,452 (A)	13,340 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	2,144,220	
Actual Indirect Costs:		
Admin. Charges	40,420	
Carry Forward: From FY 2018-2019 Data	12,694	
Total Indirect Costs	53,114	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.74 X 2,144,220	80,194	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	53,114	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-27,080	

## 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)	1,186,048 (B)	1,603,330 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	562,597	581,310
Carry Forward: From FY 2018-2019 Data	433,501	533,812
Total Indirect Costs	996,098 (A)	1,115,122 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	1,603,330	
Actual Indirect Costs:		
Admin. Charges	581,310	
Carry Forward: From FY 2018-2019 Data	433,501	
Total Indirect Costs	1,014,811	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,603,330	480,999 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,014,811 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	533,812	

\* 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.