



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1500

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	4,169,129	0	0	348,665	3,820,464	0	3,820,464	0	0	
Support Serv-Students	2100-2199	296,226	0	0	71,871	224,355	0	224,355	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	830,489	0	3,326	0	827,163	0	827,163	0	0	
Educational Library Services	2220	49,617	0	0	7,396	42,221	0	42,221	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	113,378	0	0	51,017	0	62,361	62,361	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	266,820	0	0	2,171	0	264,649	0	264,649	0	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	432,828	0	0	0	432,828	0	432,828	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	92,507	0	0	21,280	0	71,227	0	71,227	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	28,122	0	0	0	28,122	0	28,122	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	919,995	0	0	0	0	919,995	919,995	0	0	
Student Transportation Services	2700-2799	224,528	0	0	0	224,528	0	224,528	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	43,665	0	0	0	0	43,665	0	43,665	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	347,615	183,347	220	0	164,048	0	164,048	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	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
<b>Total All Programs</b>		<b>7,814,919</b>	<b>183,347</b>	<b>3,546</b>	<b>502,400</b>	<b>5,763,729</b>	<b>1,361,897</b>	<b>6,746,085</b>	<b>379,541</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)	9.74	3.05
Direct Costs (34 CFR 75.567)	5,751,064	6,746,085
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	309,172	379,541
Carry Forward: From FY 2018-2019 Data	103,795	-173,733
Total Indirect Costs	412,967 (A)	205,808 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	6,746,085	
Actual Indirect Costs:		
Admin. Charges	379,541	
Carry Forward: From FY 2018-2019 Data	103,795	
Total Indirect Costs	483,336	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.74 X 6,746,085	657,069	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	483,336	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-173,733	

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)	29.82 %	19.83 %
Direct Costs (34 CFR 75.567)	4,887,785 (B)	5,763,729 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,089,820	1,361,897
Carry Forward: From FY 2018-2019 Data	138,012	-218,835
Total Indirect Costs	1,227,832 (A)	1,143,062 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	5,763,729	
Actual Indirect Costs:		
Admin. Charges	1,361,897	
Carry Forward: From FY 2018-2019 Data	138,012	
Total Indirect Costs	1,499,909	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.82 X 5,763,729	1,718,744 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,499,909 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-218,835	

\* 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.