



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1510

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	7,301,910	0	6,996	285,824	7,009,090	0	7,009,090	0		
Support Serv-Students	2100-2199	2,252,670	0	309,921	8,850	1,933,899	0	1,933,899	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	853,337	0	14,383	0	838,954	0	838,954	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	46,131	0	0	0	0	46,131	46,131	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	210,106	0	0	0	0	210,106	0	210,106		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	736,651	0	0	0	736,651	0	736,651	0		
Sup Serv-Business w/ Grants	2500	2,366	0	0	0	2,366	0	2,366	0		
Sup Serv-Business w/o Grants	2500	210,522	0	0	0	0	210,522	0	210,522		
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	98,231	0	0	0	98,231	0	98,231	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,351,696	0	8,672	0	0	1,343,024	1,343,024	0		
Student Transportation Services	2700-2799	433,037	0	399	0	432,638	0	432,638	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	385,577	0	0	0	0	385,577	0	385,577		
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	1,149,859	555,654	8,774	0	585,431	0	585,431	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	1,066,147	0	233,439	0	832,708	0	832,708	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>16,098,240</b>	<b>555,654</b>	<b>582,584</b>	<b>294,674</b>	<b>12,469,968</b>	<b>2,195,360</b>	<b>13,859,123</b>	<b>806,205</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)	5.90	6.02
Direct Costs (34 CFR 75.567)	12,641,882	13,859,123
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	538,608	806,205
Carry Forward: From FY 2018-2019 Data	39,038	27,555
Total Indirect Costs	577,646 (A)	833,760 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	13,859,123	
Actual Indirect Costs:		
Admin. Charges	806,205	
Carry Forward: From FY 2018-2019 Data	39,038	
Total Indirect Costs	845,243	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.9 X 13,859,123	817,688	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	845,243	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	27,555	

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)	17.29 %	16.66 %
Direct Costs (34 CFR 75.567)	11,246,843 (B)	12,469,968 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,979,949	2,195,360
Carry Forward: From FY 2018-2019 Data	-157,212	-117,909
Total Indirect Costs	1,822,737 (A)	2,077,451 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	12,469,968	
Actual Indirect Costs:		
Admin. Charges	2,195,360	
Carry Forward: From FY 2018-2019 Data	-157,212	
Total Indirect Costs	2,038,148	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.29 X 12,469,968	2,156,057 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,038,148 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-117,909	

\* 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.