



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 Audited Data)

Programs	Code	Total 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	13,516,473	13,383	17,011	149,463	13,336,616	0	13,336,616	0
Support Serv-Students	2100-2199	1,360,771	0	1,805	0	1,358,966	0	1,358,966	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,351,423	0	1,805	0	2,349,618	0	2,349,618	0
Educational Library Services	2220	205,472	0	0	7,959	197,513	0	197,513	0
Support Serv-General Admin w/ Grants	2300	2,685	0	1,805	0	880	0	880	0
Support Serv-General Admin w/o Grants	2300	624,706	0	0	25,499	0	599,207	599,207	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	64,414	0	0	0	64,414	0	64,414	0
Sup Serv-School Admin	2400-2499	1,305,910	0	17,987	0	1,287,923	0	1,287,923	0
Sup Serv-Business w/ Grants	2500	1,805	0	1,805	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	355,077	0	0	0	0	355,077	0	355,077
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	14,864	0	0	0	14,864	0	14,864	0
Oper & Maint of Plant Serv w/o Grants	2600	2,653,980	0	0	130	0	2,653,850	2,653,850	0
Student Transportation Services	2700-2799	647,247	0	0	0	647,247	0	647,247	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	465,877	0	0	0	0	465,877	0	465,877
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	1,045,991	570,809	0	0	475,182	0	475,182	0
Enterprise Operations	3200	1,205	0	0	0	1,205	0	1,205	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	42,959	0	0	300	42,659	0	42,659	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	14,546	0	14,546	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	362,513	0	0	360,363	2,150	0	2,150	0
<b>Total All Programs</b>		<b>25,037,918</b>	<b>584,192</b>	<b>56,764</b>	<b>543,714</b>	<b>19,779,237</b>	<b>4,074,011</b>	<b>23,032,294</b>	<b>820,954</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)	1.05	5.42
Direct Costs (34 CFR 75.567)	19,377,027	23,032,294
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	469,112	820,954
Carry Forward: From FY 2018-2019 Data	-151,243	427,872
Total Indirect Costs	317,869 (A)	1,248,826 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	23,032,294	
Actual Indirect Costs:		
Admin. Charges	820,954	
Carry Forward: From FY 2018-2019 Data	-151,243	
Total Indirect Costs	669,711	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.05 X 23,032,294	241,839	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	669,711	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	427,872	

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)	18.56 %	21.85 %
Direct Costs (34 CFR 75.567)	16,513,106 (B)	19,779,237 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,377,621	4,074,011
Carry Forward: From FY 2018-2019 Data	-154,633	248,352
Total Indirect Costs	3,222,988 (A)	4,322,363 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	19,779,237	
Actual Indirect Costs:		
Admin. Charges	4,074,011	
Carry Forward: From FY 2018-2019 Data	-154,633	
Total Indirect Costs	3,919,378	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.56 X 19,779,237	3,671,026 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,919,378 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	248,352	

\* 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.