



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1850

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	1,790,011	0	0	48,772	1,741,239	0	1,741,239	0	0	
Support Serv-Students	2100-2199	90,651	0	0	0	90,651	0	90,651	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	10,006	0	0	0	10,006	0	10,006	0	0	
Educational Library Services	2220	38,026	0	0	10,930	27,096	0	27,096	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	13,810	0	0	0	0	13,810	13,810	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	14,469	0	0	0	14,469	0	14,469	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	129,550	0	0	0	0	129,550	0	129,550	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	142,616	0	0	0	142,616	0	142,616	0	0	
Sup Serv-Business w/ Grants	2500	11,127	0	0	0	11,127	0	11,127	0	0	
Sup Serv-Business w/o Grants	2500	123,333	0	0	0	0	123,333	0	123,333	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	57,058	0	0	0	57,058	0	57,058	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	306,321	0	0	0	0	306,321	306,321	0	0	
Student Transportation Services	2700-2799	124,481	0	0	0	124,481	0	124,481	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	28,054	0	0	0	28,054	0	28,054	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	12,401	0	0	0	0	12,401	0	12,401	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	133,596	60,493	0	0	73,103	0	73,103	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	
Total All Programs		3,025,510	60,493	0	59,702	2,319,900	585,415	2,640,031	265,284		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,552,165	2,640,031
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	262,271	265,284
Carry Forward: From FY 2018-2019 Data	148,133	136,214
Total Indirect Costs	410,404 (A)	401,498 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	2,640,031	
Actual Indirect Costs:		
Admin. Charges	265,284	
Carry Forward: From FY 2018-2019 Data	148,133	
Total Indirect Costs	413,417	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,640,031	277,203	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	413,417	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	136,214	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	23.46 %
Direct Costs (34 CFR 75.567)	2,214,151 (B)	2,319,900 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	476,334	585,415
Carry Forward: From FY 2018-2019 Data	69,503	-41,052
Total Indirect Costs	545,837 (A)	544,363 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	2,319,900	
Actual Indirect Costs:		
Admin. Charges	585,415	
Carry Forward: From FY 2018-2019 Data	69,503	
Total Indirect Costs	654,918	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,319,900	695,970 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	654,918 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-41,052	

* 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.