



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2505

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	2,130,228	0	5,550	52,225	2,072,453	0	2,072,453	0		
Support Serv-Students	2100-2199	83,486	0	0	0	83,486	0	83,486	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	5,572	0	0	5,572	0	0	0	0		
Educational Library Services	2220	45,690	0	1,026	8,716	35,948	0	35,948	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	2,208	0	0	35	0	2,173	2,173	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	2,719	0	0	0	2,719	0	2,719	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	29,051	0	0	0	0	29,051	0	29,051		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	182,933	0	475	65	182,393	0	182,393	0		
Sup Serv-Business w/ Grants	2500	1,843	0	0	0	1,843	0	1,843	0		
Sup Serv-Business w/o Grants	2500	67,371	0	0	518	0	66,853	0	66,853		
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	1,638	0	0	0	1,638	0	1,638	0		
Oper & Maint of Plant Serv w/o Grants	2600	428,087	0	1,655	12,692	0	413,740	413,740	0		
Student Transportation Services	2700-2799	113,660	0	1,808	0	111,852	0	111,852	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	9,321	0	0	0	0	9,321	0	9,321		
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	900	0	0	0	0	900	0	900		
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	137,531	51,977	0	0	85,554	0	85,554	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	43,174	0	0	0	43,174	0	43,174	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		
Total All Programs		3,285,412	51,977	10,514	79,823	2,621,060	522,038	3,036,973	106,125		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.35	1.07
Direct Costs (34 CFR 75.567)	2,672,010	3,036,973
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	170,484	106,125
Carry Forward: From FY 2018-2019 Data	-47,609	-73,592
Total Indirect Costs	122,875 (A)	32,533 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	3,036,973	
Actual Indirect Costs:		
Admin. Charges	106,125	
Carry Forward: From FY 2018-2019 Data	-47,609	
Total Indirect Costs	58,516	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.35 X 3,036,973	132,108	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	58,516	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-73,592	

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)	18.06 %	17.38 %
Direct Costs (34 CFR 75.567)	2,304,442 (B)	2,621,060 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	483,927	522,038
Carry Forward: From FY 2018-2019 Data	-115,245	-66,570
Total Indirect Costs	368,682 (A)	455,468 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	2,621,060	
Actual Indirect Costs:		
Admin. Charges	522,038	
Carry Forward: From FY 2018-2019 Data	-115,245	
Total Indirect Costs	406,793	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.06 X 2,621,060	473,363 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	406,793 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-66,570	

* 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.