



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010

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	60,745,777	0	0	88,790	60,656,987	0	60,656,987	0
Support Serv-Students	2100-2199	5,229,054	0	0	0	5,229,054	0	5,229,054	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,400,337	0	0	0	6,400,337	0	6,400,337	0
Educational Library Services	2220	74,688	0	0	0	74,688	0	74,688	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	3,357,848	0	0	0	0	3,357,848	3,357,848	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	892,621	0	0	0	0	892,621	0	892,621
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,638,171	0	0	0	1,638,171	0	1,638,171	0
Sup Serv-School Admin	2400-2499	9,320,952	0	0	0	9,320,952	0	9,320,952	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,126,851	0	0	0	0	3,126,851	0	3,126,851
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	210,556	0	0	0	0	210,556	210,556	0
Oper & Maint of Plant Serv w/ Grants	2600	445,793	0	0	0	445,793	0	445,793	0
Oper & Maint of Plant Serv w/o Grants	2600	8,140,897	0	0	0	0	8,140,897	8,140,897	0
Student Transportation Services	2700-2799	2,324,166	0	42,939	37,028	2,244,199	0	2,244,199	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	43,500	0	0	0	43,500	0	43,500	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,233,605	0	59,365	0	0	4,174,240	0	4,174,240
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	596,462	0	0	0	0	596,462	596,462	0
Planning/Evaluation	2810-2814	148,500	0	0	0	148,500	0	148,500	0
Other Sup Services w Grants	2900	140,537	0	0	0	140,537	0	140,537	0
Other Sup Services w/o Grants	2900	797,355	0	0	0	0	797,355	0	797,355
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	9,968	0	0	500	9,468	0	9,468	0
Food Services Operations	3100	2,696,487	903,918	0	-2,515	1,795,084	0	1,795,084	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	258,090	0	0	0	258,090	0	258,090	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>110,832,215</b>	<b>903,918</b>	<b>102,304</b>	<b>123,803</b>	<b>88,405,360</b>	<b>21,296,830</b>	<b>100,711,123</b>	<b>8,991,067</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)	10.50	8.49
Direct Costs (34 CFR 75.567)	83,159,770	100,711,123
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,150,042	8,991,067
Carry Forward: From FY 2018-2019 Data	1,142,770	-440,831
Total Indirect Costs	7,292,812 (A)	8,550,236 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	100,711,123	
Actual Indirect Costs:		
Admin. Charges	8,991,067	
Carry Forward: From FY 2018-2019 Data	1,142,770	
Total Indirect Costs	10,133,837	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 100,711,123	10,574,668	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	10,133,837	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-440,831	

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)	25.60 %	24.37 %
Direct Costs (34 CFR 75.567)	74,495,438 (B)	88,405,360 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,995,748	21,296,830
Carry Forward: From FY 2018-2019 Data	1,585,223	250,281
Total Indirect Costs	14,580,971 (A)	21,547,111 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	88,405,360	
Actual Indirect Costs:		
Admin. Charges	21,296,830	
Carry Forward: From FY 2018-2019 Data	1,585,223	
Total Indirect Costs	22,882,053	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.60 X 88,405,360	22,631,772 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	22,882,053 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	250,281	

\* 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.