



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040

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	106,109,493	0	394,311	2,901,274	102,813,908	0	102,813,908	0
Support Serv-Students	2100-2199	15,505,979	0	0	2,724,889	12,781,090	0	12,781,090	0
Support Serv-Inst Staff	2200-2219, 2221-2299	7,718,791	0	0	168,106	7,550,685	0	7,550,685	0
Educational Library Services	2220	848,920	0	0	9,701	839,219	0	839,219	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,312,371	0	0	408,321	0	904,050	904,050	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	62,815	0	0	0	62,815	0	62,815	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,482,284	0	325	14,500	0	1,467,459	0	1,467,459
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	15,059,828	0	163,404	367,054	14,529,370	0	14,529,370	0
Sup Serv-Business w/ Grants	2500	162,294	0	0	146,287	16,007	0	16,007	0
Sup Serv-Business w/o Grants	2500	3,424,462	0	0	690,839	0	2,733,623	0	2,733,623
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	258,496	0	70,224	0	188,272	0	188,272	0
Oper & Maint of Plant Serv w/o Grants	2600	19,079,516	0	112,574	0	0	18,966,942	18,966,942	0
Student Transportation Services	2700-2799	6,689,858	0	63,863	0	6,625,995	0	6,625,995	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	6,813,746	0	0	0	6,813,746	0	6,813,746	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	9,639,509	0	0	0	0	9,639,509	0	9,639,509
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	185,127	0	0	0	185,127	0	185,127	0
Other Sup Services w Grants	2900	40,961	0	0	0	40,961	0	40,961	0
Other Sup Services w/o Grants	2900	317,537	0	0	252	0	317,285	0	317,285
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	5,224,050	2,125,328	34,659	37	3,064,026	0	3,064,026	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,112,506	0	0	0	1,112,506	0	1,112,506	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	575,007	0	0	0	575,007	0	575,007	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,298,047	0	2,000,393	0	297,654	0	297,654	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,325,991	0	6,040	2,317,951	2,000	0	2,000	0
<b>Total All Programs</b>		<b>206,247,588</b>	<b>2,125,328</b>	<b>2,845,793</b>	<b>9,749,211</b>	<b>157,498,388</b>	<b>34,028,868</b>	<b>177,369,380</b>	<b>14,157,876</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	7.47
Direct Costs (34 CFR 75.567)	147,850,158	177,369,380
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,353,108	14,157,876
Carry Forward: From FY 2018-2019 Data	3,559,732	-906,177
Total Indirect Costs	10,912,840 (A)	13,251,699 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	177,369,380	
Actual Indirect Costs:		
Admin. Charges	14,157,876	
Carry Forward: From FY 2018-2019 Data	3,559,732	
Total Indirect Costs	17,717,608	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 177,369,380	18,623,785	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	17,717,608	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-906,177	

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)	25.06 %	17.90 %
Direct Costs (34 CFR 75.567)	130,030,849 (B)	157,498,388 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,883,048	34,028,868
Carry Forward: From FY 2018-2019 Data	-393,958	-5,834,186
Total Indirect Costs	22,489,090 (A)	28,194,682 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	157,498,388	
Actual Indirect Costs:		
Admin. Charges	34,028,868	
Carry Forward: From FY 2018-2019 Data	-393,958	
Total Indirect Costs	33,634,910	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.06 X 157,498,388	39,469,096 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	33,634,910 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-5,834,186	

\* 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.