



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070

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	65,129,968	1,878	191,070	240,742	64,696,278	0	64,696,278	0
Support Serv-Students	2100-2199	7,041,257	425	0	397	7,040,435	0	7,040,435	0
Support Serv-Inst Staff	2200-2219, 2221-2299	9,185,999	1,560	0	0	9,184,439	0	9,184,439	0
Educational Library Services	2220	235,732	0	0	0	235,732	0	235,732	0
Support Serv-General Admin w/ Grants	2300	14,346	0	0	0	14,346	0	14,346	0
Support Serv-General Admin w/o Grants	2300	65,207	4,207	0	0	0	61,000	61,000	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	180,858	0	0	0	180,858	0	180,858	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,357,004	2,297	0	0	0	1,354,707	0	1,354,707
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	10,994,013	47,044	0	1,990	10,944,979	0	10,944,979	0
Sup Serv-Business w/ Grants	2500	669,017	0	0	0	669,017	0	669,017	0
Sup Serv-Business w/o Grants	2500	3,098,760	7,867	5,429	0	0	3,085,464	0	3,085,464
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	1,061,940	0	0	0	1,061,940	0	1,061,940	0
Oper & Maint of Plant Serv w/o Grants	2600	11,595,101	1,501	273,555	0	0	11,320,045	11,320,045	0
Student Transportation Services	2700-2799	3,280,342	872	381,270	260	2,897,940	0	2,897,940	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,357,199	0	0	1,626,064	731,135	0	731,135	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,750,628	8,143	16,648	58,890	0	6,666,947	0	6,666,947
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	5,183,604	901,816	0	174,827	4,106,961	0	4,106,961	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	2,339,592	0	0	0	2,339,592	0	2,339,592	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,064,212	0	10,069	0	1,054,143	0	1,054,143	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	545,287	0	0	545,287	0	0	0	0
Total All Programs		132,150,066	977,610	878,041	2,648,457	105,157,795	22,488,163	116,538,840	11,107,118



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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	9.67
Direct Costs (34 CFR 75.567)	96,675,480	116,538,840
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,613,055	11,107,118
Carry Forward: From FY 2018-2019 Data	1,293,938	164,478
Total Indirect Costs	7,906,993 (A)	11,271,596 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	116,538,840	
Actual Indirect Costs:		
Admin. Charges	11,107,118	
Carry Forward: From FY 2018-2019 Data	1,293,938	
Total Indirect Costs	12,401,056	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 116,538,840	12,236,578	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	12,401,056	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	164,478	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.93 %	19.15 %
Direct Costs (34 CFR 75.567)	86,284,240 (B)	105,157,795 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,342,036	22,488,163
Carry Forward: From FY 2018-2019 Data	1,376,838	-2,350,837
Total Indirect Costs	16,718,874 (A)	20,137,326 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	105,157,795	
Actual Indirect Costs:		
Admin. Charges	22,488,163	
Carry Forward: From FY 2018-2019 Data	1,376,838	
Total Indirect Costs	23,865,001	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.93 X 105,157,795	26,215,838 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	23,865,001 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-2,350,837	

* 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.