



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100

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	12,448,241	0	250,669	116,182	12,081,390	0	12,081,390	0
Support Serv-Students	2100-2199	5,202,904	0	1,053,541	0	4,149,363	0	4,149,363	0
Support Serv-Inst Staff	2200-2219, 2221-2299	219,356	0	0	75,253	144,103	0	144,103	0
Educational Library Services	2220	225,085	0	513	6,008	218,564	0	218,564	0
Support Serv-General Admin w/ Grants	2300	5,066	0	0	0	5,066	0	5,066	0
Support Serv-General Admin w/o Grants	2300	110,562	0	0	0	0	110,562	110,562	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	325,609	0	1,130	0	0	324,479	0	324,479
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	940,557	0	6,328	0	934,229	0	934,229	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	366,951	0	1,333	0	0	365,618	0	365,618
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	507,356	0	0	0	507,356	0	507,356	0
Oper & Maint of Plant Serv w/o Grants	2600	1,724,976	0	25,636	0	0	1,699,340	1,699,340	0
Student Transportation Services	2700-2799	594,920	0	931	0	593,989	0	593,989	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	111,112	0	0	0	111,112	0	111,112	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	845,598	0	46,544	0	0	799,054	0	799,054
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	193,870	0	0	0	193,870	0	193,870	0
Food Services Operations	3100	1,148,420	497,521	6,550	0	644,349	0	644,349	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	-100	0	-100	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	98,932	0	0	98,932	0	0	0	0
Total All Programs		25,069,415	497,521	1,393,075	296,375	19,583,391	3,299,053	21,393,293	1,489,151



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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)	7.05	6.64
Direct Costs (34 CFR 75.567)	19,546,866	21,393,293
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,165,694	1,489,151
Carry Forward: From FY 2018-2019 Data	-49,285	-68,361
Total Indirect Costs	1,116,409 (A)	1,420,790 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	21,393,293	
Actual Indirect Costs:		
Admin. Charges	1,489,151	
Carry Forward: From FY 2018-2019 Data	-49,285	
Total Indirect Costs	1,439,866	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.05 X 21,393,293	1,508,227	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,439,866	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-68,361	

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)	19.55 %	13.21 %
Direct Costs (34 CFR 75.567)	17,392,117 (B)	19,583,391 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,107,089	3,299,053
Carry Forward: From FY 2018-2019 Data	-181,665	-711,165
Total Indirect Costs	2,925,424 (A)	2,587,888 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	19,583,391	
Actual Indirect Costs:		
Admin. Charges	3,299,053	
Carry Forward: From FY 2018-2019 Data	-181,665	
Total Indirect Costs	3,117,388	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.55 X 19,583,391	3,828,553 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,117,388 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-711,165	

* 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.