



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123

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	10,085,639	63	7,128	0	10,078,448	0	10,078,448	0		
Support Serv-Students	2100-2199	1,821,586	0	0	0	1,821,586	0	1,821,586	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,271,322	0	2,031	1,186,107	3,083,184	0	3,083,184	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	272,289	0	0	272,268	21	0	21	0		
Support Serv-General Admin w/o Grants	2300	24,028	0	0	0	0	24,028	24,028	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	528,316	0	0	0	0	528,316	0	528,316		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,312,718	0	0	0	1,312,718	0	1,312,718	0		
Sup Serv-Business w/ Grants	2500	10,842	0	0	0	10,842	0	10,842	0		
Sup Serv-Business w/o Grants	2500	599,792	0	0	0	0	599,792	0	599,792		
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	827,713	0	98,693	0	729,020	0	729,020	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,589,913	0	85,510	0	0	2,504,403	2,504,403	0		
Student Transportation Services	2700-2799	753,731	0	285	0	753,446	0	753,446	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	114,170	0	0	0	114,170	0	114,170	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,493,440	0	12,447	0	0	1,480,993	0	1,480,993		
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	11,955	0	0	0	11,955	0	11,955	0		
Food Services Operations	3100	766,208	124,148	0	0	642,060	0	642,060	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	269,287	0	0	0	269,287	0	269,287	0		
Education for Adults	3400	353	0	0	0	353	0	353	0		
Facil Acquisition & Construction Svcs	4000	176,272	0	0	0	176,272	0	176,272	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		25,929,574	124,211	206,094	1,458,375	19,003,362	5,137,532	21,531,793	2,609,101		



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)	10.50	10.50
Direct Costs (34 CFR 75.567)	17,473,391	21,531,793
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,684,333	2,609,101
Carry Forward: From FY 2018-2019 Data	558,761	907,024
Total Indirect Costs	2,243,094 (A)	3,516,125 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	21,531,793	
Actual Indirect Costs:		
Admin. Charges	2,609,101	
Carry Forward: From FY 2018-2019 Data	558,761	
Total Indirect Costs	3,167,862	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 21,531,793	2,260,838	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,167,862	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	907,024	

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)	30.00 %	28.77 %
Direct Costs (34 CFR 75.567)	14,951,226 (B)	19,003,362 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,062,250	5,137,532
Carry Forward: From FY 2018-2019 Data	893,722	330,245
Total Indirect Costs	4,955,972 (A)	5,467,777 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	19,003,362	
Actual Indirect Costs:		
Admin. Charges	5,137,532	
Carry Forward: From FY 2018-2019 Data	893,722	
Total Indirect Costs	6,031,254	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 19,003,362	5,701,009 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	6,031,254 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	330,245	

* 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.