



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130

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	472,284,404	681	1,723,693	1,304,792	469,255,238	0	469,255,238	0
Support Serv-Students	2100-2199	42,909,451	398	140,449	0	42,768,604	0	42,768,604	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,211,104	280	-10,045	1,052,332	13,168,537	0	13,168,537	0
Educational Library Services	2220	2,814,204	0	31,912	51,737	2,730,555	0	2,730,555	0
Support Serv-General Admin w/ Grants	2300	180,384	0	0	0	180,384	0	180,384	0
Support Serv-General Admin w/o Grants	2300	3,272,795	166	13,248	0	0	3,259,381	3,259,381	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	3,678,047	74	4,826	0	0	3,673,147	0	3,673,147
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	32,840,417	4,097	175,570	0	32,660,750	0	32,660,750	0
Sup Serv-Business w/ Grants	2500	26,429	0	0	0	26,429	0	26,429	0
Sup Serv-Business w/o Grants	2500	5,207,394	24	32,526	-932,228	0	6,107,072	0	6,107,072
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	4,240,832	0	223,688	0	4,017,144	0	4,017,144	0
Oper & Maint of Plant Serv w/o Grants	2600	47,992,758	107	77,048	0	0	47,915,603	47,915,603	0
Student Transportation Services	2700-2799	23,415,663	0	8,142	0	23,407,521	0	23,407,521	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	5,474	0	0	0	5,474	0	5,474	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,606,748	53	22,828	78,000	0	16,505,867	0	16,505,867
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	2,303,647	76	190	0	2,303,381	0	2,303,381	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	334,815	0	0	0	0	334,815	0	334,815
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	16,371,835	5,021,181	19,610	0	11,331,044	0	11,331,044	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	820,581	0	0	20,500	800,081	0	800,081	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,961,889	0	3,517,937	0	443,952	0	443,952	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		693,478,871	5,027,137	5,981,622	1,575,133	603,099,094	77,795,885	654,274,078	26,620,901



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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)	2.76	5.19
Direct Costs (34 CFR 75.567)	628,218,081	654,274,078
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,348,989	26,620,901
Carry Forward: From FY 2018-2019 Data	-1,238,274	7,324,662
Total Indirect Costs	16,110,715 (A)	33,945,563 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	654,274,078	
Actual Indirect Costs:		
Admin. Charges	26,620,901	
Carry Forward: From FY 2018-2019 Data	-1,238,274	
Total Indirect Costs	25,382,627	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.76 X 654,274,078	18,057,965	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	25,382,627	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	7,324,662	

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)	12.77 %	13.63 %
Direct Costs (34 CFR 75.567)	576,747,820 (B)	603,099,094 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	57,571,624	77,795,885
Carry Forward: From FY 2018-2019 Data	3,611,845	4,391,976
Total Indirect Costs	61,183,469 (A)	82,187,861 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	603,099,094	
Actual Indirect Costs:		
Admin. Charges	77,795,885	
Carry Forward: From FY 2018-2019 Data	3,611,845	
Total Indirect Costs	81,407,730	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.77 X 603,099,094	77,015,754 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	81,407,730 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	4,391,976	

* 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.