



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140

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	105,507,061	0	72,671	521,267	104,913,123	0	104,913,123	0		
Support Serv-Students	2100-2199	10,895,502	0	0	0	10,895,502	0	10,895,502	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,486,796	48	0	53,908	11,432,840	0	11,432,840	0		
Educational Library Services	2220	752,783	0	0	42,154	710,629	0	710,629	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	2,163,309	0	0	0	0	2,163,309	2,163,309	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	12,025,640	133	2,610	450,618	11,572,279	0	11,572,279	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	2,337,861	0	0	-48,081	0	2,385,942	0	2,385,942		
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	840,572	0	0	0	840,572	0	840,572	0		
Oper & Maint of Plant Serv w/o Grants	2600	9,946,473	0	36,795	0	0	9,909,678	9,909,678	0		
Student Transportation Services	2700-2799	5,967,579	0	12,124	0	5,955,455	0	5,955,455	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,716,145	0	442	0	0	6,715,703	0	6,715,703		
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	18,821	0	0	0	0	18,821	0	18,821		
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	3,407,274	1,134,341	17,674	0	2,255,259	0	2,255,259	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	74,250	0	0	0	74,250	0	74,250	0		
Enterprise Non-Instructional	3220	2,955,616	0	26,312	0	2,929,304	0	2,929,304	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	95,438	0	0	0	95,438	0	95,438	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	9,362	0	0	804,848	-795,486	0	-795,486	0		
Total All Programs		175,200,482	1,134,522	168,628	1,824,714	150,879,165	21,193,453	162,952,152	9,120,466		



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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)	7.70	3.98
Direct Costs (34 CFR 75.567)	170,385,987	162,952,152
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,069,718	9,120,466
Carry Forward: From FY 2018-2019 Data	795,468	-2,631,382
Total Indirect Costs	11,865,186 (A)	6,489,084 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	162,952,152	
Actual Indirect Costs:		
Admin. Charges	9,120,466	
Carry Forward: From FY 2018-2019 Data	795,468	
Total Indirect Costs	9,915,934	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.7 X 162,952,152	12,547,316	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	9,915,934	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-2,631,382	

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)	18.63 %	9.76 %
Direct Costs (34 CFR 75.567)	154,388,564 (B)	150,879,165 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,523,984	21,193,453
Carry Forward: From FY 2018-2019 Data	453,889	-6,461,446
Total Indirect Costs	24,977,873 (A)	14,732,007 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	150,879,165	
Actual Indirect Costs:		
Admin. Charges	21,193,453	
Carry Forward: From FY 2018-2019 Data	453,889	
Total Indirect Costs	21,647,342	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.63 X 150,879,165	28,108,788 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	21,647,342 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-6,461,446	

* 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.