



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470

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	216,085,894	0	14,364,023	1,843,698	199,878,173	0	199,878,173	0
Support Serv-Students	2100-2199	25,861,911	0	0	15,837	25,846,074	0	25,846,074	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,067,573	0	80,554	3,713	12,983,306	0	12,983,306	0
Educational Library Services	2220	937,237	0	0	12,945	924,292	0	924,292	0
Support Serv-General Admin w/ Grants	2300	-240	0	0	0	-240	0	-240	0
Support Serv-General Admin w/o Grants	2300	7,225,247	0	0	6,160,430	0	1,064,817	1,064,817	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	2,113,409	0	0	0	0	2,113,409	0	2,113,409
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	28,175,969	0	22,998	0	28,152,971	0	28,152,971	0
Sup Serv-Business w/ Grants	2500	61,509	0	0	0	61,509	0	61,509	0
Sup Serv-Business w/o Grants	2500	5,159,069	0	0	133,304	0	5,025,765	0	5,025,765
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	249,194	0	31,775	0	217,419	0	217,419	0
Oper & Maint of Plant Serv w/o Grants	2600	34,988,115	0	127,556	0	0	34,860,559	34,860,559	0
Student Transportation Services	2700-2799	7,226,667	0	0	1,461	7,225,206	0	7,225,206	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,642	0	0	0	2,642	0	2,642	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	19,093,957	0	497,180	341,286	0	18,255,491	0	18,255,491
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	361,801	0	0	0	361,801	0	361,801	0
Other Sup Services w Grants	2900	460,136	0	0	460,136	0	0	0	0
Other Sup Services w/o Grants	2900	781,487	0	0	28,502	0	752,985	0	752,985
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	1,848,078	13,527	6,621	53,947	1,773,983	0	1,773,983	0
Enterprise Operations	3200	2,091,245	0	0	0	2,091,245	0	2,091,245	0
Enterprise Instructional	3210	2,762,934	0	0	0	2,762,934	0	2,762,934	0
Enterprise Non-Instructional	3220	105,937	0	0	0	105,937	0	105,937	0
Community Services	3300	1,333,302	0	60,000	14,475	1,258,827	0	1,258,827	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,858,940	0	1,686,286	54,974	117,680	0	117,680	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	9,798,194	0	0	9,798,194	0	0	0	0
Total All Programs		381,650,207	13,527	16,876,993	18,922,902	283,763,759	62,073,026	319,689,135	26,147,650



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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)	6.24	8.96
Direct Costs (34 CFR 75.567)	311,895,867	319,689,135
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,421,824	26,147,650
Carry Forward: From FY 2018-2019 Data	-3,709,770	2,489,278
Total Indirect Costs	15,712,054 (A)	28,636,928 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	319,689,135	
Actual Indirect Costs:		
Admin. Charges	26,147,650	
Carry Forward: From FY 2018-2019 Data	-3,709,770	
Total Indirect Costs	22,437,880	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.24 X 319,689,135	19,948,602	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	22,437,880	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,489,278	

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)	19.82 %	22.67 %
Direct Costs (34 CFR 75.567)	276,648,422 (B)	283,763,759 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,823,425	62,073,026
Carry Forward: From FY 2018-2019 Data	-3,565,684	2,265,365
Total Indirect Costs	42,257,741 (A)	64,338,391 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	283,763,759	
Actual Indirect Costs:		
Admin. Charges	62,073,026	
Carry Forward: From FY 2018-2019 Data	-3,565,684	
Total Indirect Costs	58,507,342	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.82 X 283,763,759	56,241,977 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	58,507,342 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,265,365	

* 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.