



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480

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	244,410,162	0	1,084,422	3,603,396	239,722,344	0	239,722,344	0
Support Serv-Students	2100-2199	29,186,125	0	11,619	508,147	28,666,359	0	28,666,359	0
Support Serv-Inst Staff	2200-2219, 2221-2299	16,170,160	0	212,462	47,357	15,910,341	0	15,910,341	0
Educational Library Services	2220	744,688	0	0	0	744,688	0	744,688	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,318,866	0	869	426,712	0	891,285	891,285	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	2,389,674	0	0	40,724	0	2,348,950	0	2,348,950
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,248,336	0	0	0	1,248,336	0	1,248,336	0
Sup Serv-School Admin	2400-2499	31,561,200	0	3,472	989,793	30,567,935	0	30,567,935	0
Sup Serv-Business w/ Grants	2500	48,802	0	0	0	48,802	0	48,802	0
Sup Serv-Business w/o Grants	2500	4,678,400	0	0	256,092	0	4,422,308	0	4,422,308
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	360,376	0	0	0	0	360,376	360,376	0
Oper & Maint of Plant Serv w/ Grants	2600	3,351,724	0	0	267,203	3,084,521	0	3,084,521	0
Oper & Maint of Plant Serv w/o Grants	2600	9,818,301	0	4,923	1,310,677	0	8,502,701	8,502,701	0
Student Transportation Services	2700-2799	12,966,744	0	10,495	0	12,956,249	0	12,956,249	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	968,445	0	149,940	0	818,505	0	818,505	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	13,375,519	160,922	1,177,048	556,391	0	11,481,158	0	11,481,158
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	881,444	0	0	0	0	881,444	881,444	0
Planning/Evaluation	2810-2814	400,594	0	0	162,834	237,760	0	237,760	0
Other Sup Services w Grants	2900	68,623	0	0	68,623	0	0	0	0
Other Sup Services w/o Grants	2900	5,874	0	0	4,828	0	1,046	0	1,046
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	10,101,854	3,234,195	6,141	720,084	6,141,434	0	6,141,434	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	4,958,420	0	0	63,256	4,895,164	0	4,895,164	0
Education for Adults	3400	115,130	0	0	0	115,130	0	115,130	0
Facil Acquisition & Construction Svcs	4000	411,375	0	411,375	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,433,410	0	0	1,411,850	21,560	0	21,560	0
Total All Programs		390,974,246	3,395,117	3,072,766	10,437,967	345,179,128	28,889,268	355,814,934	18,253,462



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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)	5.30	4.63
Direct Costs (34 CFR 75.567)	355,175,854	355,814,934
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	26,004,757	18,253,462
Carry Forward: From FY 2018-2019 Data	-1,182,181	-1,786,911
Total Indirect Costs	24,822,576 (A)	16,466,551 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	355,814,934	
Actual Indirect Costs:		
Admin. Charges	18,253,462	
Carry Forward: From FY 2018-2019 Data	-1,182,181	
Total Indirect Costs	17,071,281	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.3 X 355,814,934	18,858,192	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	17,071,281	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-1,786,911	

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)	10.19 %	5.26 %
Direct Costs (34 CFR 75.567)	336,444,931 (B)	345,179,128 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	51,469,702	28,889,268
Carry Forward: From FY 2018-2019 Data	-4,464,079	-10,748,564
Total Indirect Costs	47,005,623 (A)	18,140,704 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	345,179,128	
Actual Indirect Costs:		
Admin. Charges	28,889,268	
Carry Forward: From FY 2018-2019 Data	-4,464,079	
Total Indirect Costs	24,425,189	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.19 X 345,179,128	35,173,753 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	24,425,189 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-10,748,564	

* 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.