



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0500

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	9,164,017	0	54,744	58,947	9,050,326	0	9,050,326	0
Support Serv-Students	2100-2199	1,172,548	0	0	5,768	1,166,780	0	1,166,780	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,278,888	0	0	9,865	1,269,023	0	1,269,023	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	84,316	0	0	0	84,316	0	84,316	0
Support Serv-General Admin w/o Grants	2300	92,906	0	0	0	0	92,906	92,906	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	4,333	0	0	0	4,333	0	4,333	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	728,990	0	0	1,634	0	727,356	0	727,356
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	993,284	0	0	41,723	951,561	0	951,561	0
Sup Serv-Business w/ Grants	2500	50,917	0	0	0	50,917	0	50,917	0
Sup Serv-Business w/o Grants	2500	411,265	0	0	0	0	411,265	0	411,265
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	153,224	0	0	0	153,224	0	153,224	0
Oper & Maint of Plant Serv w/o Grants	2600	1,390,406	0	12,334	0	0	1,378,072	1,378,072	0
Student Transportation Services	2700-2799	431,643	0	12,183	0	419,460	0	419,460	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	61,677	0	0	0	61,677	0	61,677	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	720,367	0	0	0	0	720,367	0	720,367
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	179,964	0	0	157,910	0	22,054	0	22,054
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	659,360	215,631	4,744	758	438,227	0	438,227	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	294,230	0	0	0	294,230	0	294,230	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	57,932	0	57,932	0	0	0	0	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		17,930,267	215,631	141,937	276,605	13,944,074	3,352,020	15,415,052	1,881,042



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	14,176,537	15,415,052
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	846,166	1,881,042
Carry Forward: From FY 2018-2019 Data	545,082	807,544
Total Indirect Costs	1,391,248 (A)	2,688,586 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	15,415,052	
Actual Indirect Costs:		
Admin. Charges	1,881,042	
Carry Forward: From FY 2018-2019 Data	545,082	
Total Indirect Costs	2,426,124	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 15,415,052	1,618,580	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,426,124	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	807,544	

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)	27.78 %	23.90 %
Direct Costs (34 CFR 75.567)	12,875,705 (B)	13,944,074 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,904,657	3,352,020
Carry Forward: From FY 2018-2019 Data	502,003	-19,641
Total Indirect Costs	2,406,660 (A)	3,332,379 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	13,944,074	
Actual Indirect Costs:		
Admin. Charges	3,352,020	
Carry Forward: From FY 2018-2019 Data	502,003	
Total Indirect Costs	3,854,023	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.78 X 13,944,074	3,873,664 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,854,023 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-19,641	

* 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.