



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880

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	669,713,189	0	1,103,872	84,019,093	584,590,224	0	584,590,224	0
Support Serv-Students	2100-2199	106,708,856	0	18,706	11,874,535	94,815,615	0	94,815,615	0
Support Serv-Inst Staff	2200-2219, 2221-2299	127,933,781	0	143,657	4,031,501	123,758,623	0	123,758,623	0
Educational Library Services	2220	1,636,374	0	0	410,108	1,226,266	0	1,226,266	0
Support Serv-General Admin w/ Grants	2300	400,770	0	0	9,106	391,664	0	391,664	0
Support Serv-General Admin w/o Grants	2300	6,784,227	0	0	335	0	6,783,892	6,783,892	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	311,186	0	0	0	311,186	0	311,186	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	6,541,137	0	0	0	0	6,541,137	0	6,541,137
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	121,552,158	0	213,649	2,471,070	118,867,439	0	118,867,439	0
Sup Serv-Business w/ Grants	2500	2,969,393	0	0	0	2,969,393	0	2,969,393	0
Sup Serv-Business w/o Grants	2500	16,666,568	0	690	123,508	0	16,542,370	0	16,542,370
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	7,700,507	0	0	771,014	6,929,493	0	6,929,493	0
Oper & Maint of Plant Serv w/o Grants	2600	86,620,004	0	1,456,484	13,717,606	0	71,445,914	71,445,914	0
Student Transportation Services	2700-2799	26,068,632	0	59,250	254,276	25,755,106	0	25,755,106	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,856,164	0	0	-21,323	1,877,487	0	1,877,487	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	89,570,874	-2,115	355,289	7,051,527	0	82,166,173	0	82,166,173
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	5,545,253	0	0	0	5,545,253	0	5,545,253	0
Other Sup Services w Grants	2900	2,617	0	0	0	2,617	0	2,617	0
Other Sup Services w/o Grants	2900	2,488,468	0	0	-1,638,487	0	4,126,955	0	4,126,955
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	706,014	0	0	0	706,014	0	706,014	0
Food Services Operations	3100	32,951,463	6,518,001	20,312	823,725	25,589,425	0	25,589,425	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	9,314,307	0	0	225,247	9,089,060	0	9,089,060	0
Education for Adults	3400	25,070,722	0	136,851	4,269,474	20,664,397	0	20,664,397	0
Facil Acquisition & Construction Svcs	4000	17,287,373	0	12,495,369	3,183,769	1,608,235	0	1,608,235	0
Other Uses	5000	130,711	0	0	130,711	0	0	0	0
Debt Service	5100	56,473,989	0	0	56,540,364	-66,375	0	-66,375	0
Total All Programs		1,423,004,737	6,515,886	16,004,129	188,247,159	1,024,631,122	187,606,441	1,102,860,928	109,376,635



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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)	9.04	10.50
Direct Costs (34 CFR 75.567)	1,081,959,986	1,102,860,928
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	94,560,967	109,376,635
Carry Forward: From FY 2018-2019 Data	6,712,544	16,390,551
Total Indirect Costs	101,273,511 (A)	125,767,186 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	1,102,860,928	
Actual Indirect Costs:		
Admin. Charges	109,376,635	
Carry Forward: From FY 2018-2019 Data	6,712,544	
Total Indirect Costs	116,089,179	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.04 X 1,102,860,928	99,698,628	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	116,089,179	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	16,390,551	

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)	21.96 %	16.63 %
Direct Costs (34 CFR 75.567)	978,357,530 (B)	1,024,631,122 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	152,800,009	187,606,441
Carry Forward: From FY 2018-2019 Data	20,149,780	-17,252,773
Total Indirect Costs	172,949,789 (A)	170,353,668 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	1,024,631,122	
Actual Indirect Costs:		
Admin. Charges	187,606,441	
Carry Forward: From FY 2018-2019 Data	20,149,780	
Total Indirect Costs	207,756,221	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.96 X 1,024,631,122	225,008,994 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	207,756,221 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-17,252,773	

* 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.