



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900

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<br>A | Food<br>B        | Capital<br>C      | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost  | Direct<br>Cost          | Indirect<br>Cost  |
| Instruction  | 0010-2099            | 408,019,134           | 0                | 2,655,224         | 4,853,970                    | 400,509,940               | 0                 | 400,509,940             | 0                 |
| Support Serv-Students                                    | 2100-2199            | 42,162,225            | 0                | 565               | 1,091,438                    | 41,070,222                | 0                 | 41,070,222              | 0                 |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 24,284,044            | 0                | 129,155           | 1,074,956                    | 23,079,933                | 0                 | 23,079,933              | 0                 |
| Educational Library Services                             | 2220                 | 2,986,292             | 0                | 0                 | 25,187                       | 2,961,105                 | 0                 | 2,961,105               | 0                 |
| Support Serv-General Admin w/ Grants                     | 2300                 | 1,213                 | 0                | 0                 | 0                            | 1,213                     | 0                 | 1,213                   | 0                 |
| Support Serv-General Admin w/o Grants                    | 2300                 | 3,547,000             | 0                | 0                 | 226,616                      | 0                         | 3,320,384         | 3,320,384               | 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                 | 5,046,125             | 0                | 0                 | 5,046,125                    | 0                         | 0                 | 0                       | 0                 |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 155,817               | 0                | 0                 | 0                            | 155,817                   | 0                 | 155,817                 | 0                 |
| Sup Serv-School Admin                                    | 2400-2499            | 61,475,675            | 0                | 137,755           | 595,856                      | 60,742,064                | 0                 | 60,742,064              | 0                 |
| Sup Serv-Business w/ Grants                              | 2500                 | 1,379,910             | 0                | 0                 | 0                            | 1,379,910                 | 0                 | 1,379,910               | 0                 |
| Sup Serv-Business w/o Grants                             | 2500                 | 6,125,466             | 0                | 2,927             | 42,474                       | 0                         | 6,080,065         | 0                       | 6,080,065         |
| Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants  | 2501                 | 11                    | 0                | 0                 | 0                            | 11                        | 0                 | 11                      | 0                 |
| Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants | 2501                 | 306,025               | 0                | 0                 | 0                            | 0                         | 306,025           | 306,025                 | 0                 |
| Oper & Maint of Plant Serv w/ Grants                     | 2600                 | 1,776,053             | 0                | 25,049            | 0                            | 1,751,004                 | 0                 | 1,751,004               | 0                 |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 53,522,053            | 0                | 1,928,375         | 581,024                      | 0                         | 51,012,654        | 51,012,654              | 0                 |
| Student Transportation Services                          | 2700-2799            | 19,807,391            | 0                | 26,810            | 0                            | 19,780,581                | 0                 | 19,780,581              | 0                 |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 1,112,372             | 0                | 401,733           | 0                            | 710,639                   | 0                 | 710,639                 | 0                 |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 21,745,527            | 0                | 247,187           | 65,701                       | 0                         | 21,432,639        | 0                       | 21,432,639        |
| 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            | 1,219,848             | 0                | 0                 | 0                            | 1,219,848                 | 0                 | 1,219,848               | 0                 |
| Other Sup Services w Grants                              | 2900                 | 1,847,852             | 0                | 159,915           | 787,730                      | 900,207                   | 0                 | 900,207                 | 0                 |
| Other Sup Services w/o Grants                            | 2900                 | 6,404,357             | 0                | 800               | 5,661,429                    | 0                         | 742,128           | 0                       | 742,128           |
| Volunteer Services                                       | 2910                 | 161,384               | 0                | 0                 | 0                            | 161,384                   | 0                 | 161,384                 | 0                 |
| Non-Instructional Services                               | 3000-3099            | 0                     | 0                | 0                 | 0                            | 0                         | 0                 | 0                       | 0                 |
| Food Services Operations                                 | 3100                 | 17,806,990            | 7,053,771        | 117,546           | 14,490                       | 10,621,183                | 0                 | 10,621,183              | 0                 |
| Enterprise Operations                                    | 3200                 | 0                     | 0                | 0                 | 0                            | 0                         | 0                 | 0                       | 0                 |
| Enterprise Instructional                                 | 3210                 | 9,544,240             | 0                | 34,357            | 697,093                      | 8,812,790                 | 0                 | 8,812,790               | 0                 |
| Enterprise Non-Instructional                             | 3220                 | 67,160                | 0                | 0                 | 0                            | 67,160                    | 0                 | 67,160                  | 0                 |
| Community Services                                       | 3300                 | 264,085               | 0                | 228               | -699,671                     | 963,528                   | 0                 | 963,528                 | 0                 |
| Education for Adults                                     | 3400                 | 50,984                | 0                | 0                 | 0                            | 50,984                    | 0                 | 50,984                  | 0                 |
| Facil Acquisition & Construction Svcs                    | 4000                 | 42,275,466            | 0                | 35,039,040        | 0                            | 7,236,426                 | 0                 | 7,236,426               | 0                 |
| Other Uses   | 5000                 | 0                     | 0                | 0                 | 0                            | 0                         | 0                 | 0                       | 0                 |
| Debt Service   | 5100                 | 14,929,717            | 0                | 0                 | 15,511,707                   | -581,990                  | 0                 | -581,990                | 0                 |
| <b>Total All Programs</b>                                |                      | <b>748,024,416</b>    | <b>7,053,771</b> | <b>40,906,666</b> | <b>35,576,125</b>            | <b>581,593,959</b>        | <b>82,893,895</b> | <b>636,233,022</b>      | <b>28,254,832</b> |



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |                |                |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 4.34           | 3.48           |
| Direct Costs (34 CFR 75.567)   | 643,188,161    | 636,233,022    |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 39,144,793     | 28,254,832     |
| Carry Forward: From FY 2018-2019 Data                                  | -6,762,205     | -6,119,886     |
| Total Indirect Costs   | 32,382,588 (A) | 22,134,946 (A) |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2020-2021)                  |                |                |
| Actual Direct Costs  | 636,233,022    |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 28,254,832     |                |
| Carry Forward: From FY 2018-2019 Data                                  | -6,762,205     |                |
| Total Indirect Costs   | 21,492,627     |                |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 4.34 X 636,233,022   | 27,612,513     |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 21,492,627     |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | -6,119,886     |                |

UNRESTRICTED RATE

|  | FY 2020-2021    | FY 2022-2023    |
|--|-----------------|-----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                 |                 |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 12.21 %         | 14.25 %         |
| Direct Costs (34 CFR 75.567)   | 593,488,418 (B) | 581,593,959 (B) |
| Indirect Costs:  |                 |                 |
| Admin. Charges (34 CFR 75.565)   | 77,672,950      | 82,893,895      |
| Carry Forward: From FY 2018-2019 Data                                  | -11,882,212     | -939            |
| Total Indirect Costs   | 65,790,738 (A)  | 82,892,956 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2020-2021)                         |                 |                 |
| Actual Direct Costs  | 581,593,959     |                 |
| Actual Indirect Costs:   |                 |                 |
| Admin. Charges   | 82,893,895      |                 |
| Carry Forward: From FY 2018-2019 Data                                  | -11,882,212     |                 |
| Total Indirect Costs   | 71,011,683      |                 |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                 |                 |
| Actual Direct Costs  |                 |                 |
| Fixed Rate % X Actual Direct Costs                                     |                 |                 |
| 12.21 X 581,593,959  | 71,012,622 (E)  |                 |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 71,011,683 (F)  |                 |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | -939            |                 |

\* 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.