



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910

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	52,017,736	0	188,865	925,467	50,903,404	0	50,903,404	0
Support Serv-Students	2100-2199	7,381,966	0	105,498	50,184	7,226,284	0	7,226,284	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,996,037	0	211,262	119,343	6,665,432	0	6,665,432	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	440,487	0	0	71,276	0	369,211	369,211	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	474,459	0	4,888	0	0	469,571	0	469,571
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,741,797	0	1,582	0	6,740,215	0	6,740,215	0
Sup Serv-Business w/ Grants	2500	65,536	0	0	65,536	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,080,210	0	90	624	0	1,079,496	0	1,079,496
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	134,901	0	0	0	134,901	0	134,901	0
Oper & Maint of Plant Serv w/o Grants	2600	6,912,528	0	5,685	0	0	6,906,843	6,906,843	0
Student Transportation Services	2700-2799	1,871,131	0	11,192	15,831	1,844,108	0	1,844,108	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	292,675	0	212,017	0	80,658	0	80,658	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,085,467	0	168,095	12,755	0	4,904,617	0	4,904,617
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	53,698	0	0	0	53,698	0	53,698	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	256,697	0	0	0	0	256,697	0	256,697
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	2,245,562	547,274	0	144,804	1,553,484	0	1,553,484	0
Enterprise Operations	3200	75,784	0	10,116	0	65,668	0	65,668	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	439,010	0	2,550	345,000	91,460	0	91,460	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	110,266	0	110,266	0	0	0	0	0
Other Uses	5000	95,312	0	0	95,312	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		92,771,259	547,274	1,032,106	1,846,132	75,359,312	13,986,435	82,635,366	6,710,381



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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)	8.96	7.68
Direct Costs (34 CFR 75.567)	77,361,818	82,635,366
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,103,233	6,710,381
Carry Forward: From FY 2018-2019 Data	327,179	-366,569
Total Indirect Costs	5,430,412 (A)	6,343,812 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	82,635,366	
Actual Indirect Costs:		
Admin. Charges	6,710,381	
Carry Forward: From FY 2018-2019 Data	327,179	
Total Indirect Costs	7,037,560	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.96 X 82,635,366	7,404,129	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	7,037,560	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-366,569	

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)	20.90 %	16.79 %
Direct Costs (34 CFR 75.567)	69,804,451 (B)	75,359,312 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,410,283	13,986,435
Carry Forward: From FY 2018-2019 Data	431,661	-1,332,000
Total Indirect Costs	11,841,944 (A)	12,654,435 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	75,359,312	
Actual Indirect Costs:		
Admin. Charges	13,986,435	
Carry Forward: From FY 2018-2019 Data	431,661	
Total Indirect Costs	14,418,096	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.90 X 75,359,312	15,750,096 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	14,418,096 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-1,332,000	

* 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.