



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980

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	75,047,653	15,387	176,774	4,639,269	70,216,223	0	70,216,223	0
Support Serv-Students	2100-2199	9,949,983	55	7,870	1,072,061	8,869,997	0	8,869,997	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,161,476	4,118	11,598	342,650	7,803,110	0	7,803,110	0
Educational Library Services	2220	102,496	0	0	0	102,496	0	102,496	0
Support Serv-General Admin w/ Grants	2300	2,520	0	0	0	2,520	0	2,520	0
Support Serv-General Admin w/o Grants	2300	615,931	869	0	316,913	0	298,149	298,149	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	8,951	0	0	0	8,951	0	8,951	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,219,267	1,741	0	0	0	1,217,526	0	1,217,526
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	439,044	0	0	0	439,044	0	439,044	0
Sup Serv-School Admin	2400-2499	10,803,401	12,047	23,562	4,000	10,763,792	0	10,763,792	0
Sup Serv-Business w/ Grants	2500	438,677	0	0	302,550	136,127	0	136,127	0
Sup Serv-Business w/o Grants	2500	1,957,565	0	0	256,557	0	1,701,008	0	1,701,008
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	12,235	0	0	0	12,235	0	12,235	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	436,859	0	0	0	0	436,859	436,859	0
Oper & Maint of Plant Serv w/ Grants	2600	2,713,454	0	184,004	400,000	2,129,450	0	2,129,450	0
Oper & Maint of Plant Serv w/o Grants	2600	11,304,238	0	585,582	500	0	10,718,156	10,718,156	0
Student Transportation Services	2700-2799	3,558,689	230	352,312	91,312	3,114,835	0	3,114,835	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,192,715	0	0	0	1,192,715	0	1,192,715	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,020,843	-588	0	0	0	6,021,431	0	6,021,431
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	610,226	0	0	0	0	610,226	610,226	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	199,770	0	0	0	0	199,770	0	199,770
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	4,071,530	1,264,046	40,224	650,724	2,116,536	0	2,116,536	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	65,405	0	0	5,706	59,699	0	59,699	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,252,782	0	1,258,408	926,947	1,067,427	0	1,067,427	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	771,171	0	0	771,171	0	0	0	0
Total All Programs		142,956,881	1,297,905	2,640,334	9,780,360	108,035,157	21,203,125	120,098,547	9,139,735



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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)	5.25	8.50
Direct Costs (34 CFR 75.567)	110,864,705	120,098,547
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,762,701	9,139,735
Carry Forward: From FY 2018-2019 Data	-1,765,858	1,068,703
Total Indirect Costs	4,996,843 (A)	10,208,438 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	120,098,547	
Actual Indirect Costs:		
Admin. Charges	9,139,735	
Carry Forward: From FY 2018-2019 Data	-1,765,858	
Total Indirect Costs	7,373,877	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.25 X 120,098,547	6,305,174	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	7,373,877	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,068,703	

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)	17.88 %	19.60 %
Direct Costs (34 CFR 75.567)	98,862,658 (B)	108,035,157 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,305,543	21,203,125
Carry Forward: From FY 2018-2019 Data	-1,910,650	-24,211
Total Indirect Costs	15,394,893 (A)	21,178,914 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	108,035,157	
Actual Indirect Costs:		
Admin. Charges	21,203,125	
Carry Forward: From FY 2018-2019 Data	-1,910,650	
Total Indirect Costs	19,292,475	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.88 X 108,035,157	19,316,686 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	19,292,475 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-24,211	

* 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.