



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990

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	54,741,448	0	322,590	335,330	54,083,528	0	54,083,528	0		
Support Serv-Students	2100-2199	8,455,579	0	0	14,060	8,441,519	0	8,441,519	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,664,719	0	31,516	13,679	3,619,524	0	3,619,524	0		
Educational Library Services	2220	1,137,277	0	0	5,607	1,131,670	0	1,131,670	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	644,903	0	0	9,617	0	635,286	635,286	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	1,037,988	0	0	0	0	1,037,988	0	1,037,988		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	6,787,607	0	407	70,167	6,717,033	0	6,717,033	0		
Sup Serv-Business w/ Grants	2500	17,315	0	0	0	17,315	0	17,315	0		
Sup Serv-Business w/o Grants	2500	1,020,017	0	0	20,923	0	999,094	0	999,094		
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	184,691	0	0	0	0	184,691	184,691	0		
Oper & Maint of Plant Serv w/ Grants	2600	5,447	0	0	0	5,447	0	5,447	0		
Oper & Maint of Plant Serv w/o Grants	2600	10,283,431	0	41,035	9,733	0	10,232,663	10,232,663	0		
Student Transportation Services	2700-2799	3,671,457	0	309,836	0	3,361,621	0	3,361,621	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	83,250	0	0	0	83,250	0	83,250	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,030,413	0	0	0	0	4,030,413	0	4,030,413		
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	471,649	0	0	0	0	471,649	471,649	0		
Planning/Evaluation	2810-2814	159	0	0	0	159	0	159	0		
Other Sup Services w Grants	2900	187,901	0	0	729	187,172	0	187,172	0		
Other Sup Services w/o Grants	2900	470,218	0	0	12,763	0	457,455	0	457,455		
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	2,701,911	1,141,727	7,399	0	1,552,785	0	1,552,785	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	61,264	0	61,264	0	0	0	0	0		
Community Services	3300	1,331,117	0	715	50	1,330,352	0	1,330,352	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	3,420,845	0	3,377,421	0	43,424	0	43,424	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	546,570	0	0	261,042	285,528	0	285,528	0		
Total All Programs		104,957,176	1,141,727	4,152,183	753,700	80,860,327	18,049,239	92,384,616	6,524,950		



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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)	6.64	6.88
Direct Costs (34 CFR 75.567)	82,935,976	92,384,616
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,729,676	6,524,950
Carry Forward: From FY 2018-2019 Data	-558,823	-168,212
Total Indirect Costs	4,170,853 (A)	6,356,738 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	92,384,616	
Actual Indirect Costs:		
Admin. Charges	6,524,950	
Carry Forward: From FY 2018-2019 Data	-558,823	
Total Indirect Costs	5,966,127	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.64 X 92,384,616	6,134,339	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	5,966,127	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-168,212	

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)	21.93 %	22.11 %
Direct Costs (34 CFR 75.567)	72,592,647 (B)	80,860,327 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,017,069	18,049,239
Carry Forward: From FY 2018-2019 Data	-488,807	-172,238
Total Indirect Costs	12,528,262 (A)	17,877,001 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	80,860,327	
Actual Indirect Costs:		
Admin. Charges	18,049,239	
Carry Forward: From FY 2018-2019 Data	-488,807	
Total Indirect Costs	17,560,432	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.93 X 80,860,327	17,732,670 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	17,560,432 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-172,238	

* 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.