



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000

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	52,706,484	808	45,677	245,181	52,414,818	0	52,414,818	0
Support Serv-Students	2100-2199	7,106,361	0	0	0	7,106,361	0	7,106,361	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,817,819	0	0	0	1,817,819	0	1,817,819	0
Educational Library Services	2220	779,683	0	0	0	779,683	0	779,683	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	78,208	0	0	0	0	78,208	78,208	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	33,000	0	0	0	33,000	0	33,000	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	875,223	0	0	0	0	875,223	0	875,223
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,637,712	0	0	0	6,637,712	0	6,637,712	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,008,983	0	0	0	0	1,008,983	0	1,008,983
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	227,942	0	0	0	0	227,942	227,942	0
Oper & Maint of Plant Serv w/ Grants	2600	958,774	0	0	0	958,774	0	958,774	0
Oper & Maint of Plant Serv w/o Grants	2600	8,621,259	88,162	0	0	0	8,533,097	8,533,097	0
Student Transportation Services	2700-2799	4,386,077	0	0	0	4,386,077	0	4,386,077	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	184,419	0	0	0	184,419	0	184,419	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,117,438	0	0	0	0	4,117,438	0	4,117,438
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	196,842	0	0	0	0	196,842	196,842	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	816,297	0	0	0	0	816,297	0	816,297
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	3,093,872	1,251,422	0	81,093	1,761,357	0	1,761,357	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	351,921	0	0	0	351,921	0	351,921	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		93,998,314	1,340,392	45,677	326,274	76,431,941	15,854,030	85,468,030	6,817,941



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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)	7.18	8.42
Direct Costs (34 CFR 75.567)	78,664,486	85,468,030
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,414,872	6,817,941
Carry Forward: From FY 2018-2019 Data	-300,453	380,883
Total Indirect Costs	4,114,419 (A)	7,198,824 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	85,468,030	
Actual Indirect Costs:		
Admin. Charges	6,817,941	
Carry Forward: From FY 2018-2019 Data	-300,453	
Total Indirect Costs	6,517,488	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.18 X 85,468,030	6,136,605	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	6,517,488	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	380,883	

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)	19.94 %	21.34 %
Direct Costs (34 CFR 75.567)	70,419,748 (B)	76,431,941 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,345,973	15,854,030
Carry Forward: From FY 2018-2019 Data	-153,401	460,100
Total Indirect Costs	11,192,572 (A)	16,314,130 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	76,431,941	
Actual Indirect Costs:		
Admin. Charges	15,854,030	
Carry Forward: From FY 2018-2019 Data	-153,401	
Total Indirect Costs	15,700,629	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.94 X 76,431,941	15,240,529 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	15,700,629 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	460,100	

* 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.