



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010

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	165,010,018	1,427	591,739	2,177,790	162,239,062	0	162,239,062	0		
Support Serv-Students	2100-2199	27,174,388	0	0	468,247	26,706,141	0	26,706,141	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,979,658	0	4,776	147,499	11,827,383	0	11,827,383	0		
Educational Library Services	2220	6,766,607	0	0	51,351	6,715,256	0	6,715,256	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,682,693	0	0	218,469	0	1,464,224	1,464,224	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	287,885	0	0	0	287,885	0	287,885	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	907,607	0	0	0	0	907,607	0	907,607		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	23,182,589	0	100,210	66,246	23,016,133	0	23,016,133	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	3,084,427	0	0	3,936	0	3,080,491	0	3,080,491		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	26,614,994	0	180,612	247,548	0	26,186,834	26,186,834	0		
Student Transportation Services	2700-2799	5,239,432	0	385,982	34,311	4,819,139	0	4,819,139	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	496,455	0	0	0	496,455	0	496,455	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	13,377,891	0	108,661	17,079	0	13,252,151	0	13,252,151		
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	1,668,602	0	0	1,050,310	618,292	0	618,292	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	896,676	0	0	0	0	896,676	0	896,676		
Volunteer Services	2910	265,601	0	0	3552	262049	0	262049	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	9,229,136	2,778,411	13,986	438	6,436,301	0	6,436,301	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	766,283	0	0	3,700	762,583	0	762,583	0		
Education for Adults	3400	171,045	0	0	0	171,045	0	171,045	0		
Facil Acquisition & Construction Svcs	4000	5,355,125	0	3,300,780	1,486,618	567,727	0	567,727	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>304,157,112</b>	<b>2,779,838</b>	<b>4,686,746</b>	<b>5,977,094</b>	<b>244,925,451</b>	<b>45,787,983</b>	<b>272,576,509</b>	<b>18,136,925</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> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.00	7.46
Direct Costs (34 CFR 75.567)	280,914,787	272,576,509
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,337,988	18,136,925
Carry Forward: From FY 2018-2019 Data	425,848	2,208,182
Total Indirect Costs	21,763,836 (A)	20,345,107 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	272,576,509	
Actual Indirect Costs:		
Admin. Charges	18,136,925	
Carry Forward: From FY 2018-2019 Data	425,848	
Total Indirect Costs	18,562,773	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6 X 272,576,509	16,354,591	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	18,562,773	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,208,182	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.49 %	19.18 %
Direct Costs (34 CFR 75.567)	251,522,156 (B)	244,925,451 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	47,572,873	45,787,983
Carry Forward: From FY 2018-2019 Data	691,841	1,193,108
Total Indirect Costs	48,264,714 (A)	46,981,091 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	244,925,451	
Actual Indirect Costs:		
Admin. Charges	45,787,983	
Carry Forward: From FY 2018-2019 Data	691,841	
Total Indirect Costs	46,479,824	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.49 X 244,925,451	45,286,716 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	46,479,824 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,193,108	

\* 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.