



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040

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	155,512,568	0	78,410	976,592	154,457,566	0	154,457,566	0		
Support Serv-Students	2100-2199	14,120,004	0	5,814	20,271	14,093,919	0	14,093,919	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,914,982	0	0	20,652	11,894,330	0	11,894,330	0		
Educational Library Services	2220	41,201	0	0	30,469	10,732	0	10,732	0		
Support Serv-General Admin w/ Grants	2300	2,000	0	0	0	2,000	0	2,000	0		
Support Serv-General Admin w/o Grants	2300	708,164	0	0	0	0	708,164	708,164	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,399	0	0	0	1,399	0	1,399	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,600,313	0	0	0	0	1,600,313	0	1,600,313		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	25,865,522	0	13,413	2,213,775	23,638,334	0	23,638,334	0		
Sup Serv-Business w/ Grants	2500	69,243	0	0	0	69,243	0	69,243	0		
Sup Serv-Business w/o Grants	2500	3,325,567	0	0	0	0	3,325,567	0	3,325,567		
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	561,021	0	7,369	0	553,652	0	553,652	0		
Oper & Maint of Plant Serv w/o Grants	2600	24,014,153	0	80,909	0	0	23,933,244	23,933,244	0		
Student Transportation Services	2700-2799	7,330,248	0	0	0	7,330,248	0	7,330,248	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	195,678	0	0	0	195,678	0	195,678	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,373,804	0	0	0	0	7,373,804	0	7,373,804		
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	168,296	0	0	0	168,296	0	168,296	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	129,431	0	0	0	0	129,431	0	129,431		
Volunteer Services	2910	1,644	0	0	0	1,644	0	1,644	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	4,097,552	441,784	74,690	200,000	3,381,078	0	3,381,078	0		
Enterprise Operations	3200	1,279	0	0	0	1,279	0	1,279	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	121,632	0	0	0	121,632	0	121,632	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	1,390,097	0	1,134,831	0	255,266	0	255,266	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	4,528,647	0	0	4,528,647	0	0	0	0		
Total All Programs		263,074,445	441,784	1,395,436	7,990,406	216,176,296	37,070,523	240,817,704	12,429,115		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.72	5.03
Direct Costs (34 CFR 75.567)	232,880,763	240,817,704
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,801,127	12,429,115
Carry Forward: From FY 2018-2019 Data	1,032,961	-312,697
Total Indirect Costs	10,834,088 (A)	12,116,418 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	240,817,704	
Actual Indirect Costs:		
Admin. Charges	12,429,115	
Carry Forward: From FY 2018-2019 Data	1,032,961	
Total Indirect Costs	13,462,076	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.72 X 240,817,704	13,774,773	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	13,462,076	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-312,697	

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)	17.71 %	17.13 %
Direct Costs (34 CFR 75.567)	209,290,441 (B)	216,176,296 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	30,346,332	37,070,523
Carry Forward: From FY 2018-2019 Data	1,175,874	-38,425
Total Indirect Costs	31,522,206 (A)	37,032,098 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	216,176,296	
Actual Indirect Costs:		
Admin. Charges	37,070,523	
Carry Forward: From FY 2018-2019 Data	1,175,874	
Total Indirect Costs	38,246,397	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.71 X 216,176,296	38,284,822 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	38,246,397 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-38,425	

* 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.