



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110

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	116,005,948	0	693,828	3,402,304	111,909,816	0	111,909,816	0		
Support Serv-Students	2100-2199	17,188,033	0	150,688	1,803,449	15,233,896	0	15,233,896	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	12,478,202	0	162,419	97,668	12,218,115	0	12,218,115	0		
Educational Library Services	2220	54,142	0	0	4,228	49,914	0	49,914	0		
Support Serv-General Admin w/ Grants	2300	216,337	0	0	0	216,337	0	216,337	0		
Support Serv-General Admin w/o Grants	2300	1,047,950	0	43	344,120	0	703,787	703,787	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	24,959	0	0	0	24,959	0	24,959	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,882,505	0	2,157	0	0	1,880,348	0	1,880,348		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	26,708,645	0	783,019	4,057,122	21,868,504	0	21,868,504	0		
Sup Serv-Business w/ Grants	2500	47,389	0	0	0	47,389	0	47,389	0		
Sup Serv-Business w/o Grants	2500	5,449,019	0	15,233	1,918,949	0	3,514,837	0	3,514,837		
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	920,540	0	1,471	0	919,069	0	919,069	0		
Oper & Maint of Plant Serv w/o Grants	2600	26,576,572	0	619,770	2,725	0	25,954,077	25,954,077	0		
Student Transportation Services	2700-2799	3,956,968	0	236,812	0	3,720,156	0	3,720,156	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	786,538	0	568,249	0	218,289	0	218,289	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,225,875	0	832,278	23,880	0	15,369,717	0	15,369,717		
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	207,167	0	490	0	206,677	0	206,677	0		
Other Sup Services w Grants	2900	311,366	0	0	311,366	0	0	0	0		
Other Sup Services w/o Grants	2900	-331,186	0	0	0	0	-331,186	0	-331,186		
Volunteer Services	2910	56	0	0	0	56	0	56	0		
Non-Instructional Services	3000-3099	6,849	0	0	0	6,849	0	6,849	0		
Food Services Operations	3100	3,566,475	1,095,732	9,359	286,690	2,174,694	0	2,174,694	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	527,556	0	0	0	527,556	0	527,556	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	354,144	0	0	0	354,144	0	354,144	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	3,160,881	0	2,817,703	0	343,178	0	343,178	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	16,632,165	0	1,475,069	14,593,720	563,376	0	563,376	0		
<b>Total All Programs</b>		<b>254,005,095</b>	<b>1,095,732</b>	<b>8,368,588</b>	<b>26,846,221</b>	<b>170,602,974</b>	<b>47,091,580</b>	<b>197,260,838</b>	<b>20,433,716</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	175,149,782	197,260,838
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,883,367	20,433,716
Carry Forward: From FY 2018-2019 Data	6,280,992	6,002,320
Total Indirect Costs	24,164,359 (A)	26,436,036 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	197,260,838	
Actual Indirect Costs:		
Admin. Charges	20,433,716	
Carry Forward: From FY 2018-2019 Data	6,280,992	
Total Indirect Costs	26,714,708	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 197,260,838	20,712,388	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	26,714,708	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	6,002,320	

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)	25.90 %	27.95 %
Direct Costs (34 CFR 75.567)	151,199,852 (B)	170,602,974 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,243,822	47,091,580
Carry Forward: From FY 2018-2019 Data	-2,316,844	588,566
Total Indirect Costs	30,926,978 (A)	47,680,146 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	170,602,974	
Actual Indirect Costs:		
Admin. Charges	47,091,580	
Carry Forward: From FY 2018-2019 Data	-2,316,844	
Total Indirect Costs	44,774,736	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.90 X 170,602,974	44,186,170 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	44,774,736 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	588,566	

\* 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.