



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550

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	217,332,474	0	348,489	8,049,813	208,934,172	0	208,934,172	0		
Support Serv-Students	2100-2199	26,543,124	0	-5	213,709	26,329,420	0	26,329,420	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	12,049,727	0	12,999	60,352	11,976,376	0	11,976,376	0		
Educational Library Services	2220	6,168,824	0	8,110	18	6,160,696	0	6,160,696	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,080,699	0	0	375,568	0	705,131	705,131	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	1,645,081	0	0	695	0	1,644,386	0	1,644,386		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,056,198	0	0	0	1,056,198	0	1,056,198	0		
Sup Serv-School Admin	2400-2499	25,257,746	0	0	71,980	25,185,766	0	25,185,766	0		
Sup Serv-Business w/ Grants	2500	3,790,037	0	0	3,788,707	1,330	0	1,330	0		
Sup Serv-Business w/o Grants	2500	3,487,004	0	0	159,197	0	3,327,807	0	3,327,807		
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	510,838	0	0	0	0	510,838	510,838	0		
Oper & Maint of Plant Serv w/ Grants	2600	1,601,124	0	45,337	246,687	1,309,100	0	1,309,100	0		
Oper & Maint of Plant Serv w/o Grants	2600	29,323,965	0	229,352	749,401	0	28,345,212	28,345,212	0		
Student Transportation Services	2700-2799	8,710,489	0	0	0	8,710,489	0	8,710,489	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,323,242	0	0	80,737	1,242,505	0	1,242,505	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,130,201	0	3,234,790	602,165	0	13,293,246	0	13,293,246		
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	642,384	0	0	0	0	642,384	642,384	0		
Planning/Evaluation	2810-2814	20,968	0	0	0	20,968	0	20,968	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	241,478	0	260	0	0	241,218	0	241,218		
Volunteer Services	2910	4,647	0	0	0	4647	0	4647	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	8,175,025	3,406,047	62,420	1,702	4,704,856	0	4,704,856	0		
Enterprise Operations	3200	24,399	0	0	0	24,399	0	24,399	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	404,037	0	0	6,712	397,325	0	397,325	0		
Education for Adults	3400	48,335	0	0	0	48,335	0	48,335	0		
Facil Acquisition & Construction Svcs	4000	6,586,079	0	6,586,079	0	0	0	0	0		
Other Uses	5000	9,524	0	0	9,524	0	0	0	0		
Debt Service	5100	2,684,031	0	0	2,505,541	178,490	0	178,490	0		
Total All Programs		375,851,680	3,406,047	10,527,831	16,922,508	296,285,072	48,710,222	326,488,637	18,506,657		



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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)	5.62	5.85
Direct Costs (34 CFR 75.567)	300,802,511	326,488,637
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,838,686	18,506,657
Carry Forward: From FY 2018-2019 Data	428,728	586,724
Total Indirect Costs	22,267,414 (A)	19,093,381 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	326,488,637	
Actual Indirect Costs:		
Admin. Charges	18,506,657	
Carry Forward: From FY 2018-2019 Data	428,728	
Total Indirect Costs	18,935,385	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.62 X 326,488,637	18,348,661	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	18,935,385	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	586,724	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.39 %	16.40 %
Direct Costs (34 CFR 75.567)	272,562,109 (B)	296,285,072 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	47,990,698	48,710,222
Carry Forward: From FY 2018-2019 Data	2,690,480	-123,272
Total Indirect Costs	50,681,178 (A)	48,586,950 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	296,285,072	
Actual Indirect Costs:		
Admin. Charges	48,710,222	
Carry Forward: From FY 2018-2019 Data	2,690,480	
Total Indirect Costs	51,400,702	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.39 X 296,285,072	51,523,974 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	51,400,702 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-123,272	

* 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.