



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035

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	14,726,280	0	7,076	515,994	14,203,210	0	14,203,210	0		
Support Serv-Students	2100-2199	2,424,870	0	0	91,389	2,333,481	0	2,333,481	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,907,298	0	0	250,443	1,656,855	0	1,656,855	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	462,854	0	0	16,753	446,101	0	446,101	0		
Support Serv-General Admin w/o Grants	2300	268,477	0	0	187,142	0	81,335	81,335	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	386,320	0	0	0	0	386,320	0	386,320		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,213,476	0	0	244	2,213,232	0	2,213,232	0		
Sup Serv-Business w/ Grants	2500	84,692	0	0	0	84,692	0	84,692	0		
Sup Serv-Business w/o Grants	2500	588,688	0	0	5,286	0	583,402	0	583,402		
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	306,695	0	0	0	306,695	0	306,695	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,013,757	0	437,974	2,500	0	2,573,283	2,573,283	0		
Student Transportation Services	2700-2799	805,089	0	0	30,408	774,681	0	774,681	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	14,648	0	0	0	14,648	0	14,648	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	700,470	0	0	0	0	700,470	0	700,470		
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	18,369	0	0	0	18,369	0	18,369	0		
Other Sup Services w Grants	2900	1,618	0	0	0	1,618	0	1,618	0		
Other Sup Services w/o Grants	2900	97,086	0	0	444	0	96,642	0	96,642		
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	954,267	315,367	0	6,780	632,120	0	632,120	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	50,045	0	50,045	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	64,043	0	0	64,043	0	0	0	0		
Total All Programs		29,089,042	315,367	495,095	1,171,426	22,685,702	4,421,452	25,340,320	1,766,834		



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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)	7.63	7.50
Direct Costs (34 CFR 75.567)	24,987,508	25,340,320
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	968,473	1,766,834
Carry Forward: From FY 2018-2019 Data	300,190	133,558
Total Indirect Costs	1,268,663 (A)	1,900,392 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	25,340,320	
Actual Indirect Costs:		
Admin. Charges	1,766,834	
Carry Forward: From FY 2018-2019 Data	300,190	
Total Indirect Costs	2,067,024	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.63 X 25,340,320	1,933,466	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,067,024	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	133,558	

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)	20.80 %	20.09 %
Direct Costs (34 CFR 75.567)	22,372,826 (B)	22,685,702 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,454,064	4,421,452
Carry Forward: From FY 2018-2019 Data	433,604	136,430
Total Indirect Costs	3,887,668 (A)	4,557,882 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	22,685,702	
Actual Indirect Costs:		
Admin. Charges	4,421,452	
Carry Forward: From FY 2018-2019 Data	433,604	
Total Indirect Costs	4,855,056	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.80 X 22,685,702	4,718,626 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,855,056 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	136,430	

* 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.