



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395

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	9,917,478	0	58,115	228,767	9,630,596	0	9,630,596	0		
Support Serv-Students	2100-2199	637,631	0	0	0	637,631	0	637,631	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	286,968	0	0	0	286,968	0	286,968	0		
Educational Library Services	2220	120,723	0	0	5,271	115,452	0	115,452	0		
Support Serv-General Admin w/ Grants	2300	33,657	0	0	0	33,657	0	33,657	0		
Support Serv-General Admin w/o Grants	2300	1,283,322	0	0	10,937	0	1,272,385	1,272,385	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	7,855	0	0	0	0	7,855	0	7,855		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,150,518	0	2,815	0	1,147,703	0	1,147,703	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	130,157	0	0	0	0	130,157	0	130,157		
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	54,300	0	0	0	54,300	0	54,300	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,158,204	0	4,999	0	0	2,153,205	2,153,205	0		
Student Transportation Services	2700-2799	1,198,559	0	64,295	0	1,134,264	0	1,134,264	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	164,101	0	0	0	164,101	0	164,101	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,494,455	0	0	0	0	1,494,455	0	1,494,455		
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	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
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	1,097,210	506,723	49,018	0	541,469	0	541,469	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	200,633	0	0	0	200,633	0	200,633	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	2,204,990	0	1,791,495	0	413,495	0	413,495	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		22,140,761	506,723	1,970,737	244,975	14,360,269	5,058,057	17,785,859	1,632,467		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	14,364,964	17,785,859
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	761,495	1,632,467
Carry Forward: From FY 2018-2019 Data	2,170,015	1,934,967
Total Indirect Costs	2,931,510 (A)	3,567,434 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	17,785,859	
Actual Indirect Costs:		
Admin. Charges	1,632,467	
Carry Forward: From FY 2018-2019 Data	2,170,015	
Total Indirect Costs	3,802,482	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 17,785,859	1,867,515	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,802,482	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,934,967	

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)	29.61 %	30.00 %
Direct Costs (34 CFR 75.567)	11,983,120 (B)	14,360,269 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,678,184	5,058,057
Carry Forward: From FY 2018-2019 Data	171,155	977,136
Total Indirect Costs	2,849,339 (A)	6,035,193 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	14,360,269	
Actual Indirect Costs:		
Admin. Charges	5,058,057	
Carry Forward: From FY 2018-2019 Data	171,155	
Total Indirect Costs	5,229,212	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.61 X 14,360,269	4,252,076 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	5,229,212 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	977,136	

* 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.