



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9025

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 Audited Data)

Programs	Code	Total 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	6,054,294	0	19,719	3,039,383	2,995,192	0	2,995,192	0
Support Serv-Students	2100-2199	1,131,206	0	8,806	46,563	1,075,837	0	1,075,837	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,807,567	0	334,726	46,627	1,426,214	0	1,426,214	0
Educational Library Services	2220	30,594	0	0	0	30,594	0	30,594	0
Support Serv-General Admin w/ Grants	2300	3,428	0	0	0	3,428	0	3,428	0
Support Serv-General Admin w/o Grants	2300	211,567	0	0	680	0	210,887	210,887	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	125,731	0	0	0	0	125,731	0	125,731
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	257,558	0	0	90,127	167,431	0	167,431	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	147,508	0	0	0	0	147,508	0	147,508
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	93,052	0	0	0	0	93,052	93,052	0
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	75,584	0	0	75,584	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	349,352	0	0	0	0	349,352	0	349,352
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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	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		10,287,441	0	363,251	3,298,964	5,698,696	926,530	6,002,635	622,591



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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)	5,960,558	6,002,635
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	828,243	622,591
Carry Forward: From FY 2018-2019 Data	736,684	728,998
Total Indirect Costs	1,564,927 (A)	1,351,589 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	6,002,635	
Actual Indirect Costs:		
Admin. Charges	622,591	
Carry Forward: From FY 2018-2019 Data	736,684	
Total Indirect Costs	1,359,275	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,002,635	630,277	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,359,275	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	728,998	

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)	13.54 %	14.83 %
Direct Costs (34 CFR 75.567)	5,644,163 (B)	5,698,696 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,122,382	926,530
Carry Forward: From FY 2018-2019 Data	-236,559	-81,632
Total Indirect Costs	885,823 (A)	844,898 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	5,698,696	
Actual Indirect Costs:		
Admin. Charges	926,530	
Carry Forward: From FY 2018-2019 Data	-236,559	
Total Indirect Costs	689,971	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.54 X 5,698,696	771,603 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	689,971 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-81,632	

* 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.