



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9045

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	6,433,565	0	0	2,372,338	4,061,227	0	4,061,227	0
Support Serv-Students	2100-2199	2,542,562	0	4,683	229,534	2,308,345	0	2,308,345	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,116,244	0	0	58,213	1,058,031	0	1,058,031	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,261	0	0	0	0	2,261	2,261	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	165,790	0	0	0	0	165,790	0	165,790
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	329,006	0	0	0	329,006	0	329,006	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,183,681	0	0	2,019	0	1,181,662	0	1,181,662
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	112,559	0	0	0	0	112,559	112,559	0
Oper & Maint of Plant Serv w/ Grants	2600	9,842	0	0	0	9,842	0	9,842	0
Oper & Maint of Plant Serv w/o Grants	2600	399,042	0	0	0	0	399,042	399,042	0
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,863	0	0	0	2,863	0	2,863	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	360,644	0	0	-49,000	0	409,644	0	409,644
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	114,307	0	0	0	0	114,307	114,307	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	6,180	0	0	6,180	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	23,460	0	0	23,460	0	0	0	0
Total All Programs		12,802,006	0	4,683	2,642,744	7,769,314	2,385,265	8,397,483	1,757,096



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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)	7,982,709	8,397,483
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,090,126	1,757,096
Carry Forward: From FY 2018-2019 Data	2,379,373	3,254,733
Total Indirect Costs	3,469,499 (A)	5,011,829 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	8,397,483	
Actual Indirect Costs:		
Admin. Charges	1,757,096	
Carry Forward: From FY 2018-2019 Data	2,379,373	
Total Indirect Costs	4,136,469	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,397,483	881,736	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,136,469	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	3,254,733	

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)	21.08 %	30.00 %
Direct Costs (34 CFR 75.567)	7,485,831 (B)	7,769,314 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,404,130	2,385,265
Carry Forward: From FY 2018-2019 Data	81,498	828,992
Total Indirect Costs	1,485,628 (A)	3,214,257 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	7,769,314	
Actual Indirect Costs:		
Admin. Charges	2,385,265	
Carry Forward: From FY 2018-2019 Data	81,498	
Total Indirect Costs	2,466,763	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.08 X 7,769,314	1,637,771 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,466,763 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	828,992	

* 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.