



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9050

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	2,492,966	0	0	299,310	2,193,656	0	2,193,656	0	0	
Support Serv-Students	2100-2199	2,752,121	0	0	0	2,752,121	0	2,752,121	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,105,294	0	156	159,240	945,898	0	945,898	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	1,553	0	0	0	0	1,553	1,553	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	0	0	0	0	0	0	0	0	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/ Grants	2500	1,500	0	0	1,500	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	227,027	0	0	66,689	0	160,338	0	160,338	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	67,042	0	0	0	0	67,042	67,042	0	0	
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	257,187	0	0	0	0	257,187	0	257,187	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	87,334	0	0	0	87,334	0	87,334	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	0	0	0	0	0	0	0	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	242,753	0	0	242,753	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		7,234,777	0	156	769,492	5,979,009	486,120	6,047,604	417,525		



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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)	9.80	5.55
Direct Costs (34 CFR 75.567)	5,569,208	6,047,604
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	334,658	417,525
Carry Forward: From FY 2018-2019 Data	93,076	-82,064
Total Indirect Costs	427,734 (A)	335,461 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	6,047,604	
Actual Indirect Costs:		
Admin. Charges	417,525	
Carry Forward: From FY 2018-2019 Data	93,076	
Total Indirect Costs	510,601	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.8 X 6,047,604	592,665	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	510,601	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-82,064	

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)	12.07 %	5.95 %
Direct Costs (34 CFR 75.567)	5,467,035 (B)	5,979,009 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	461,350	486,120
Carry Forward: From FY 2018-2019 Data	105,104	-130,442
Total Indirect Costs	566,454 (A)	355,678 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	5,979,009	
Actual Indirect Costs:		
Admin. Charges	486,120	
Carry Forward: From FY 2018-2019 Data	105,104	
Total Indirect Costs	591,224	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.07 X 5,979,009	721,666 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	591,224 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-130,442	

* 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.