



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020

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	263,550,119	13,636	328,503	1,343,492	261,864,488	0	261,864,488	0
Support Serv-Students	2100-2199	29,799,253	1641	73,121	0	29,724,491	0	29,724,491	0
Support Serv-Inst Staff	2200-2219, 2221-2299	23,752,094	1,427	-1,190	73,325	23,678,532	0	23,678,532	0
Educational Library Services	2220	4,452,416	0	0	3,834	4,448,582	0	4,448,582	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	406,843	59	0	93,650	0	313,134	313,134	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	1,361,128	0	0	0	0	1,361,128	0	1,361,128
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	723,034	0	0	0	723,034	0	723,034	0
Sup Serv-School Admin	2400-2499	34,075,098	14,868	44,397	607,292	33,408,541	0	33,408,541	0
Sup Serv-Business w/ Grants	2500	2,468,264	0	0	2,422,212	46,052	0	46,052	0
Sup Serv-Business w/o Grants	2500	2,578,555	9,657	8,682	-2,003,412	0	4,563,628	0	4,563,628
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	348	0	0	0	348	0	348	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	565,718	0	0	0	0	565,718	565,718	0
Oper & Maint of Plant Serv w/ Grants	2600	7,349,957	0	19,706	0	7,330,251	0	7,330,251	0
Oper & Maint of Plant Serv w/o Grants	2600	33,645,957	350	634,256	0	0	33,011,351	33,011,351	0
Student Transportation Services	2700-2799	9,606,088	0	240,527	7,792	9,357,769	0	9,357,769	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,095,943	0	6,654	2,523,871	1,565,418	0	1,565,418	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	19,607,001	435	35,366	-17,803	0	19,589,003	0	19,589,003
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	792,863	0	0	0	0	792,863	792,863	0
Planning/Evaluation	2810-2814	4,185	0	0	0	4,185	0	4,185	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	2,245,098	0	0	0	0	2,245,098	0	2,245,098
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	754	0	0	0	754	0	754	0
Food Services Operations	3100	10,188,739	3,863,616	237,186	57,548	6,030,389	0	6,030,389	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	5,044,485	0	0	0	5,044,485	0	5,044,485	0
Enterprise Non-Instructional	3220	7,574	0	0	0	7,574	0	7,574	0
Community Services	3300	1,837,807	-204	12,000	0	1,826,011	0	1,826,011	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	7,088,038	0	3,903,073	0	3,184,965	0	3,184,965	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	5,024,708	0	0	5,024,708	0	0	0	0
Total All Programs		470,272,067	3,905,485	5,542,281	10,136,509	388,245,869	62,441,923	422,928,935	27,758,857



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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)	5.60	6.60
Direct Costs (34 CFR 75.567)	376,642,551	422,928,935
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,314,089	27,758,857
Carry Forward: From FY 2018-2019 Data	-3,917,618	157,219
Total Indirect Costs	17,396,471 (A)	27,916,076 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	422,928,935	
Actual Indirect Costs:		
Admin. Charges	27,758,857	
Carry Forward: From FY 2018-2019 Data	-3,917,618	
Total Indirect Costs	23,841,239	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.6 X 422,928,935	23,684,020	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	23,841,239	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	157,219	

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)	16.50 %	14.98 %
Direct Costs (34 CFR 75.567)	342,498,138 (B)	388,245,869 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	50,560,575	62,441,923
Carry Forward: From FY 2018-2019 Data	-2,651,596	-4,270,241
Total Indirect Costs	47,908,979 (A)	58,171,682 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	388,245,869	
Actual Indirect Costs:		
Admin. Charges	62,441,923	
Carry Forward: From FY 2018-2019 Data	-2,651,596	
Total Indirect Costs	59,790,327	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.50 X 388,245,869	64,060,568 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	59,790,327 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-4,270,241	

* 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.