



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120

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	22,125,671	0	9,436	197,762	21,918,473	0	21,918,473	0
Support Serv-Students	2100-2199	3,645,853	0	0	0	3,645,853	0	3,645,853	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,018,147	0	0	0	2,018,147	0	2,018,147	0
Educational Library Services	2220	115,088	0	0	9	115,079	0	115,079	0
Support Serv-General Admin w/ Grants	2300	53,817	0	0	0	53,817	0	53,817	0
Support Serv-General Admin w/o Grants	2300	92,801	0	0	8,000	0	84,801	84,801	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	494,985	0	0	0	0	494,985	0	494,985
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,100,868	0	0	0	3,100,868	0	3,100,868	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	225,737	0	0	-515,959	0	741,696	0	741,696
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	177,292	0	0	0	0	177,292	177,292	0
Oper & Maint of Plant Serv w/ Grants	2600	528,257	0	20,127	0	508,130	0	508,130	0
Oper & Maint of Plant Serv w/o Grants	2600	4,092,683	0	0	0	0	4,092,683	4,092,683	0
Student Transportation Services	2700-2799	650,577	0	0	0	650,577	0	650,577	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	746,424	0	0	0	746,424	0	746,424	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,498,787	0	0	0	0	1,498,787	0	1,498,787
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	155,369	0	0	0	0	155,369	155,369	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	506,658	0	0	493,899	12,759	0	12,759	0
Other Sup Services w/o Grants	2900	99,314	0	0	22,060	0	77,254	0	77,254
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	719	0	0	0	719	0	719	0
Food Services Operations	3100	1,165,527	387,395	0	0	778,132	0	778,132	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	92,864	0	0	0	92,864	0	92,864	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	220,368	0	0	0	220,368	0	220,368	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		41,807,806	387,395	29,563	205,771	33,862,210	7,322,867	38,372,355	2,812,722



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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)	8.06	5.95
Direct Costs (34 CFR 75.567)	34,368,828	38,372,355
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,607,248	2,812,722
Carry Forward: From FY 2018-2019 Data	-249,703	-529,793
Total Indirect Costs	2,357,545 (A)	2,282,929 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	38,372,355	
Actual Indirect Costs:		
Admin. Charges	2,812,722	
Carry Forward: From FY 2018-2019 Data	-249,703	
Total Indirect Costs	2,563,019	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.06 X 38,372,355	3,092,812	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,563,019	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-529,793	

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)	23.43 %	19.54 %
Direct Costs (34 CFR 75.567)	30,214,534 (B)	33,862,210 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,944,952	7,322,867
Carry Forward: From FY 2018-2019 Data	-96,551	-707,600
Total Indirect Costs	5,848,401 (A)	6,615,267 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	33,862,210	
Actual Indirect Costs:		
Admin. Charges	7,322,867	
Carry Forward: From FY 2018-2019 Data	-96,551	
Total Indirect Costs	7,226,316	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.43 X 33,862,210	7,933,916 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	7,226,316 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-707,600	

* 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.