



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0220

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	11,281,602	0	51,961	337,433	10,892,208	0	10,892,208	0		
Support Serv-Students	2100-2199	1,046,485	1152	0	0	1,045,333	0	1,045,333	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	145,387	0	0	5,806	139,581	0	139,581	0		
Educational Library Services	2220	182,101	0	0	1,096	181,005	0	181,005	0		
Support Serv-General Admin w/ Grants	2300	740	0	0	0	740	0	740	0		
Support Serv-General Admin w/o Grants	2300	144,635	0	0	48,460	0	96,175	96,175	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	403,610	1,161	0	0	0	402,449	0	402,449		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,281,443	0	0	0	1,281,443	0	1,281,443	0		
Sup Serv-Business w/ Grants	2500	4,407	0	0	4,407	0	0	0	0		
Sup Serv-Business w/o Grants	2500	471,257	0	0	110,237	0	361,020	0	361,020		
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	118,098	0	0	0	0	118,098	118,098	0		
Oper & Maint of Plant Serv w/ Grants	2600	359,418	0	0	0	359,418	0	359,418	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,767,873	0	43,244	36,307	0	1,688,322	1,688,322	0		
Student Transportation Services	2700-2799	1,007,201	0	192,795	1,675	812,731	0	812,731	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	44,057	0	0	0	44,057	0	44,057	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	909,750	0	0	0	0	909,750	0	909,750		
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	4,127	0	0	0	0	4,127	0	4,127		
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	675,046	230,296	0	3,615	441,135	0	441,135	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	432	0	0	432	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	331,166	0	315,349	0	15,817	0	15,817	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	138,310	0	0	138,310	0	0	0	0		
<b>Total All Programs</b>		<b>20,317,145</b>	<b>232,609</b>	<b>603,349</b>	<b>687,778</b>	<b>15,213,468</b>	<b>3,579,941</b>	<b>17,116,063</b>	<b>1,677,346</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	15,660,234	17,116,063
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	965,423	1,677,346
Carry Forward: From FY 2018-2019 Data	2,735,212	2,615,371
Total Indirect Costs	3,700,635 (A)	4,292,717 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	17,116,063	
Actual Indirect Costs:		
Admin. Charges	1,677,346	
Carry Forward: From FY 2018-2019 Data	2,735,212	
Total Indirect Costs	4,412,558	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 17,116,063	1,797,187	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,412,558	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,615,371	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	20.11 %
Direct Costs (34 CFR 75.567)	13,379,090 (B)	15,213,468 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,262,412	3,579,941
Carry Forward: From FY 2018-2019 Data	463,079	-521,020
Total Indirect Costs	2,725,491 (A)	3,058,921 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	15,213,468	
Actual Indirect Costs:		
Admin. Charges	3,579,941	
Carry Forward: From FY 2018-2019 Data	463,079	
Total Indirect Costs	4,043,020	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 15,213,468	4,564,040 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,043,020 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-521,020	

\* 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.