



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0520

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	2,175,300	0	13,147	69,958	2,092,195	0	2,092,195	0		
Support Serv-Students	2100-2199	45,749	0	0	0	45,749	0	45,749	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	32,195	0	0	0	32,195	0	32,195	0		
Educational Library Services	2220	44,857	0	0	1,393	43,464	0	43,464	0		
Support Serv-General Admin w/ Grants	2300	27,638	0	0	27,638	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	26,975	0	0	0	0	26,975	26,975	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	143,242	0	0	0	0	143,242	0	143,242		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	288,983	0	0	0	288,983	0	288,983	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	0	0	0	0	0	0	0	0		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	90,975	0	0	0	90,975	0	90,975	0		
Oper & Maint of Plant Serv w/o Grants	2600	595,645	0	177,152	0	0	418,493	418,493	0		
Student Transportation Services	2700-2799	132,181	0	0	0	132,181	0	132,181	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	36,161	0	0	0	0	36,161	0	36,161		
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	0	0	0	0	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	142,136	40,510	0	0	101,626	0	101,626	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	2,207	0	2,207	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		
<b>Total All Programs</b>		<b>3,784,244</b>	<b>40,510</b>	<b>192,506</b>	<b>98,989</b>	<b>2,827,368</b>	<b>624,871</b>	<b>3,272,836</b>	<b>179,403</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.26	4.41
Direct Costs (34 CFR 75.567)	2,950,865	3,272,836
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	170,607	179,403
Carry Forward: From FY 2018-2019 Data	-9,716	-35,193
Total Indirect Costs	160,891 (A)	144,210 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	3,272,836	
Actual Indirect Costs:		
Admin. Charges	179,403	
Carry Forward: From FY 2018-2019 Data	-9,716	
Total Indirect Costs	169,687	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.26 X 3,272,836	204,880	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	169,687	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-35,193	

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)	29.54 %	15.75 %
Direct Costs (34 CFR 75.567)	2,451,716 (B)	2,827,368 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	585,190	624,871
Carry Forward: From FY 2018-2019 Data	30,681	-179,653
Total Indirect Costs	615,871 (A)	445,218 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	2,827,368	
Actual Indirect Costs:		
Admin. Charges	624,871	
Carry Forward: From FY 2018-2019 Data	30,681	
Total Indirect Costs	655,552	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.54 X 2,827,368	835,205 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	655,552 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-179,653	

\* 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.