



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0920

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	14,380,629	0	220,575	121,599	14,038,455	0	14,038,455	0		
Support Serv-Students	2100-2199	1,814,677	0	0	0	1,814,677	0	1,814,677	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	353,672	0	0	0	353,672	0	353,672	0		
Educational Library Services	2220	153,531	0	0	942	152,589	0	152,589	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	125,868	0	0	0	0	125,868	125,868	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	355,530	0	0	0	0	355,530	0	355,530		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,448,044	0	0	15,276	1,432,768	0	1,432,768	0		
Sup Serv-Business w/ Grants	2500	11,194	0	0	11,194	0	0	0	0		
Sup Serv-Business w/o Grants	2500	757,778	0	0	0	0	757,778	0	757,778		
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	26,003	0	26,003	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,556,535	0	0	0	0	2,556,535	2,556,535	0		
Student Transportation Services	2700-2799	1,130,126	0	4,403	37,024	1,088,699	0	1,088,699	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	1,146,534	0	95,785	0	0	1,050,749	0	1,050,749		
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	642,876	185,165	0	0	457,711	0	457,711	0		
Enterprise Operations	3200	179,213	0	0	0	179,213	0	179,213	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	947,253	0	947,253	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	784,029	0	0	784,029	0	0	0	0		
Total All Programs		26,813,492	185,165	1,294,019	970,064	19,517,784	4,846,460	22,200,187	2,164,057		



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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)	10.33	10.50
Direct Costs (34 CFR 75.567)	21,077,839	22,200,187
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,073,511	2,164,057
Carry Forward: From FY 2018-2019 Data	669,086	539,864
Total Indirect Costs	3,742,597 (A)	2,703,921 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	22,200,187	
Actual Indirect Costs:		
Admin. Charges	2,164,057	
Carry Forward: From FY 2018-2019 Data	669,086	
Total Indirect Costs	2,833,143	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.33 X 22,200,187	2,293,279	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,833,143	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	539,864	

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)	28.38 %	23.91 %
Direct Costs (34 CFR 75.567)	17,993,965 (B)	19,517,784 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,429,660	4,846,460
Carry Forward: From FY 2018-2019 Data	513,612	-179,075
Total Indirect Costs	5,943,272 (A)	4,667,385 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	19,517,784	
Actual Indirect Costs:		
Admin. Charges	4,846,460	
Carry Forward: From FY 2018-2019 Data	513,612	
Total Indirect Costs	5,360,072	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.38 X 19,517,784	5,539,147 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	5,360,072 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-179,075	

* 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.