



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020

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	35,078,783	0	522,581	1,501,772	33,054,430	0	33,054,430	0		
Support Serv-Students	2100-2199	3,093,222	0	36,849	0	3,056,373	0	3,056,373	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,289,076	0	145,386	0	2,143,690	0	2,143,690	0		
Educational Library Services	2220	365,085	0	0	13,029	352,056	0	352,056	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	387,287	0	0	0	0	387,287	387,287	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,725	0	0	0	1,725	0	1,725	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	707,372	0	0	0	0	707,372	0	707,372		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	3,326,705	0	2,090	0	3,324,615	0	3,324,615	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	832,710	0	0	38,695	0	794,015	0	794,015		
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	32,070	0	0	0	32,070	0	32,070	0		
Oper & Maint of Plant Serv w/o Grants	2600	5,486,234	0	0	0	0	5,486,234	5,486,234	0		
Student Transportation Services	2700-2799	319,229	0	0	0	319,229	0	319,229	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	235,539	0	0	0	235,539	0	235,539	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,649,869	0	8,525	0	0	1,641,344	0	1,641,344		
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	95,302	0	0	0	0	95,302	0	95,302		
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	557,318	247,930	0	15,466	293,922	0	293,922	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	126,421	0	0	0	126,421	0	126,421	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	195,184	0	195,184	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	10,564	0	0	0	10,564	0	10,564	0		
Total All Programs		54,789,695	247,930	910,615	1,568,962	42,950,634	9,111,554	48,824,155	3,238,033		



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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)	5.87	7.49
Direct Costs (34 CFR 75.567)	48,225,668	48,824,155
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,391,004	3,238,033
Carry Forward: From FY 2018-2019 Data	47,633	419,688
Total Indirect Costs	2,438,637 (A)	3,657,721 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	48,824,155	
Actual Indirect Costs:		
Admin. Charges	3,238,033	
Carry Forward: From FY 2018-2019 Data	47,633	
Total Indirect Costs	3,285,666	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.87 X 48,824,155	2,865,978	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,285,666	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	419,688	

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)	24.60 %	18.92 %
Direct Costs (34 CFR 75.567)	41,314,061 (B)	42,950,634 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,805,708	9,111,554
Carry Forward: From FY 2018-2019 Data	468,555	-985,747
Total Indirect Costs	10,274,263 (A)	8,125,807 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	42,950,634	
Actual Indirect Costs:		
Admin. Charges	9,111,554	
Carry Forward: From FY 2018-2019 Data	468,555	
Total Indirect Costs	9,580,109	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.60 X 42,950,634	10,565,856 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	9,580,109 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-985,747	

* 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.