



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1120

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	1,529,434	0	2,002	43,592	1,483,840	0	1,483,840	0		
Support Serv-Students	2100-2199	25,769	0	0	0	25,769	0	25,769	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,665	0	0	0	3,665	0	3,665	0		
Educational Library Services	2220	3,499	0	0	3,499	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	32,531	0	0	26,963	0	5,568	5,568	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	31,283	0	0	0	31,283	0	31,283	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	94,118	0	0	0	0	94,118	0	94,118		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	108,950	0	0	0	108,950	0	108,950	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	217,149	0	1,110	0	0	216,039	0	216,039		
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	56,823	0	0	0	56,823	0	56,823	0		
Oper & Maint of Plant Serv w/o Grants	2600	338,478	0	0	0	0	338,478	338,478	0		
Student Transportation Services	2700-2799	115,645	0	0	0	115,645	0	115,645	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	131,730	0	0	0	0	131,730	0	131,730		
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	92,988	35,426	0	0	57,562	0	57,562	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	95,506	0	95,506	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	13,140	0	0	13,140	0	0	0	0		
Total All Programs		2,890,708	35,426	98,618	87,194	1,883,537	785,933	2,227,583	441,887		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,250,508	2,227,583
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	212,942	441,887
Carry Forward: From FY 2018-2019 Data	252,365	460,356
Total Indirect Costs	465,307 (A)	902,243 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	2,227,583	
Actual Indirect Costs:		
Admin. Charges	441,887	
Carry Forward: From FY 2018-2019 Data	252,365	
Total Indirect Costs	694,252	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,227,583	233,896	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	694,252	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	460,356	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,870,745 (B)	1,883,537 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	447,065	785,933
Carry Forward: From FY 2018-2019 Data	248,178	469,050
Total Indirect Costs	695,243 (A)	1,254,983 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	1,883,537	
Actual Indirect Costs:		
Admin. Charges	785,933	
Carry Forward: From FY 2018-2019 Data	248,178	
Total Indirect Costs	1,034,111	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,883,537	565,061 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,034,111 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	469,050	

* 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.