



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1220

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	8,478,014	0	81,903	703,011	7,693,100	0	7,693,100	0		
Support Serv-Students	2100-2199	1,064,274	0	0	143,646	920,628	0	920,628	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	338,944	0	7,531	7,692	323,721	0	323,721	0		
Educational Library Services	2220	659	0	0	0	659	0	659	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	-17,696	0	0	13,397	0	-31,093	-31,093	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	590,963	0	3,791	0	0	587,172	0	587,172		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,277,889	0	0	209	1,277,680	0	1,277,680	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	375,898	0	-21,371	0	0	397,269	0	397,269		
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	49,041	0	0	0	49,041	0	49,041	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,077,208	0	30,915	0	0	2,046,293	2,046,293	0		
Student Transportation Services	2700-2799	344,285	0	0	3,279	341,006	0	341,006	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	579,958	0	0	0	0	579,958	0	579,958		
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	12,498	0	0	0	0	12,498	0	12,498		
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	645,623	241,778	879	381	402,585	0	402,585	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	205,751	0	205,751	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>16,023,309</b>	<b>241,778</b>	<b>309,399</b>	<b>871,615</b>	<b>11,008,420</b>	<b>3,592,097</b>	<b>13,023,620</b>	<b>1,576,897</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)	12,603,421	13,023,620
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,102,905	1,576,897
Carry Forward: From FY 2018-2019 Data	953,964	1,163,381
Total Indirect Costs	2,056,869 (A)	2,740,278 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	13,023,620	
Actual Indirect Costs:		
Admin. Charges	1,576,897	
Carry Forward: From FY 2018-2019 Data	953,964	
Total Indirect Costs	2,530,861	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 13,023,620	1,367,480	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,530,861	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,163,381	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	10,456,108 (B)	11,008,420 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,674,053	3,592,097
Carry Forward: From FY 2018-2019 Data	1,075,919	1,365,490
Total Indirect Costs	3,749,972 (A)	4,957,587 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	11,008,420	
Actual Indirect Costs:		
Admin. Charges	3,592,097	
Carry Forward: From FY 2018-2019 Data	1,075,919	
Total Indirect Costs	4,668,016	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 11,008,420	3,302,526 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,668,016 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,365,490	

\* 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.