



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420

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	511,556,144	0	636,925	5,233,952	505,685,267	0	505,685,267	0	0	
Support Serv-Students	2100-2199	64,462,981	0	54,641	78,035	64,330,305	0	64,330,305	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	46,212,607	0	0	300	46,212,307	0	46,212,307	0	0	
Educational Library Services	2220	12,401,280	0	0	235,202	12,166,078	0	12,166,078	0	0	
Support Serv-General Admin w/ Grants	2300	340,815	0	0	0	340,815	0	340,815	0	0	
Support Serv-General Admin w/o Grants	2300	161,579	0	0	0	0	161,579	161,579	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	5,625,241	0	0	0	0	5,625,241	0	5,625,241	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	671,231	0	0	0	671,231	0	671,231	0	0	
Sup Serv-School Admin	2400-2499	83,458,713	0	59,338	1,403,986	81,995,389	0	81,995,389	0	0	
Sup Serv-Business w/ Grants	2500	3,473,334	0	0	3,047,840	425,494	0	425,494	0	0	
Sup Serv-Business w/o Grants	2500	8,975,009	0	0	3,879,669	0	5,095,340	0	5,095,340	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	209,294	0	0	0	0	209,294	209,294	0	0	
Oper & Maint of Plant Serv w/ Grants	2600	3,546,159	0	100,000	0	3,446,159	0	3,446,159	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	78,340,983	0	726,870	544	0	77,613,569	77,613,569	0	0	
Student Transportation Services	2700-2799	24,507,721	0	2,757,958	0	21,749,763	0	21,749,763	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,527,947	0	0	0	1,527,947	0	1,527,947	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	33,162,919	0	0	1,500	0	33,161,419	0	33,161,419	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0	0	
Sup Serv Central: Cabinet Level w/o Grants	2801	387,924	0	0	0	0	387,924	387,924	0	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	280,810	0	0	0	280,810	0	280,810	0	0	
Other Sup Services w/o Grants	2900	72,237	0	0	0	0	72,237	0	72,237	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	2,638,603	0	0	557	2,638,046	0	2,638,046	0	0	
Food Services Operations	3100	18,319,522	5,607,803	4,229	175,802	12,531,688	0	12,531,688	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	11,309,419	0	20,735	218,025	11,070,659	0	11,070,659	0	0	
Enterprise Non-Instructional	3220	2,641,118	0	126,823	97,964	2,416,331	0	2,416,331	0	0	
Community Services	3300	392,602	0	0	46,231	346,371	0	346,371	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	8,984,801	0	8,984,801	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	51,786,262	0	0	51,783,262	3,000	0	3,000	0	0	
Total All Programs		975,447,255	5,607,803	13,472,320	66,202,869	767,837,660	122,326,603	846,210,026	43,954,237		



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)	4.97	5.33
Direct Costs (34 CFR 75.567)	839,470,820	846,210,026
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	32,837,814	43,954,237
Carry Forward: From FY 2018-2019 Data	-716,181	1,181,418
Total Indirect Costs	32,121,633 (A)	45,135,655 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	846,210,026	
Actual Indirect Costs:		
Admin. Charges	43,954,237	
Carry Forward: From FY 2018-2019 Data	-716,181	
Total Indirect Costs	43,238,056	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.97 X 846,210,026	42,056,638	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	43,238,056	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,181,418	

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)	15.73 %	15.97 %
Direct Costs (34 CFR 75.567)	760,943,723 (B)	767,837,660 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	106,155,945	122,326,603
Carry Forward: From FY 2018-2019 Data	-1,236,927	308,812
Total Indirect Costs	104,919,018 (A)	122,635,415 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	767,837,660	
Actual Indirect Costs:		
Admin. Charges	122,326,603	
Carry Forward: From FY 2018-2019 Data	-1,236,927	
Total Indirect Costs	121,089,676	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.73 X 767,837,660	120,780,864 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	121,089,676 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	308,812	

* 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.