



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 Audited Data)

Programs	Code	Total 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	31,329,459	0	1,485,149	459,075	29,385,235	0	29,385,235	0
Support Serv-Students	2100-2199	3,757,466	0	116,194	78,615	3,562,657	0	3,562,657	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,136,296	0	18,806	326	3,117,164	0	3,117,164	0
Educational Library Services	2220	274,664	0	661	17,441	256,562	0	256,562	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	677,385	0	5,253	281,562	0	390,570	390,570	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	457,343	0	0	0	0	457,343	0	457,343
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,610,855	0	27,229	1,369	3,582,257	0	3,582,257	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	756,910	0	2,244	439	0	754,227	0	754,227
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	323,417	0	0	0	323,417	0	323,417	0
Oper & Maint of Plant Serv w/o Grants	2600	5,647,110	0	111,233	0	0	5,535,877	5,535,877	0
Student Transportation Services	2700-2799	1,547,390	0	40,243	0	1,507,147	0	1,507,147	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	18,916,145	0	252,340	0	0	18,663,805	0	18,663,805
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	2,423	0	0	0	2,423	0	2,423	0
Other Sup Services w/o Grants	2900	238,885	0	0	20,574	0	218,311	0	218,311
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	1,641,171	641,386	0	0	999,785	0	999,785	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	219,097	0	0	0	219,097	0	219,097	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,444	0	0	0	2,444	0	2,444	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	507,572	0	0	507,572	0	0	0	0
Total All Programs		73,046,032	641,386	2,059,352	1,366,973	42,958,188	26,020,133	48,884,635	20,093,686



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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)	4.53	10.50
Direct Costs (34 CFR 75.567)	58,084,528	48,884,635
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,727,717	20,093,686
Carry Forward: From FY 2018-2019 Data	-1,178,851	16,700,361
Total Indirect Costs	1,548,866 (A)	36,794,047 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	48,884,635	
Actual Indirect Costs:		
Admin. Charges	20,093,686	
Carry Forward: From FY 2018-2019 Data	-1,178,851	
Total Indirect Costs	18,914,835	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.53 X 48,884,635	2,214,474	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	18,914,835	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	16,700,361	

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)	15.27 %	30.00 %
Direct Costs (34 CFR 75.567)	51,927,103 (B)	42,958,188 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,305,571	26,020,133
Carry Forward: From FY 2018-2019 Data	-2,037,587	17,422,831
Total Indirect Costs	5,267,984 (A)	43,442,964 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	42,958,188	
Actual Indirect Costs:		
Admin. Charges	26,020,133	
Carry Forward: From FY 2018-2019 Data	-2,037,587	
Total Indirect Costs	23,982,546	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.27 X 42,958,188	6,559,715 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	23,982,546 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	17,422,831	

* 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.