



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560

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	101,279,137	0	378,286	3,401,577	97,499,274	0	97,499,274	0		
Support Serv-Students	2100-2199	14,657,986	0	24,600	462,225	14,171,161	0	14,171,161	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	17,335,061	0	0	155,381	17,179,680	0	17,179,680	0		
Educational Library Services	2220	1,467,078	0	0	2,145	1,464,933	0	1,464,933	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	137,785	0	0	48,314	0	89,471	89,471	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	753,937	0	0	0	0	753,937	0	753,937		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	12,930,151	0	0	199,552	12,730,599	0	12,730,599	0		
Sup Serv-Business w/ Grants	2500	20,147	0	0	0	20,147	0	20,147	0		
Sup Serv-Business w/o Grants	2500	4,118,104	0	0	2,986,198	0	1,131,906	0	1,131,906		
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	207,826	0	0	0	0	207,826	207,826	0		
Oper & Maint of Plant Serv w/ Grants	2600	1,236,482	0	0	0	1,236,482	0	1,236,482	0		
Oper & Maint of Plant Serv w/o Grants	2600	20,535,658	0	0	-23,775	0	20,559,433	20,559,433	0		
Student Transportation Services	2700-2799	4,653,984	0	0	601	4,653,383	0	4,653,383	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	786,505	0	0	0	786,505	0	786,505	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,806,035	0	0	0	0	2,806,035	0	2,806,035		
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	572,486	0	0	0	0	572,486	572,486	0		
Planning/Evaluation	2810-2814	127,510	0	0	0	127,510	0	127,510	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	54,439	0	0	-1,167	0	55,606	0	55,606		
Volunteer Services	2910	38,667	0	0	-1524	40191	0	40191	0		
Non-Instructional Services	3000-3099	7,095	0	0	0	7,095	0	7,095	0		
Food Services Operations	3100	4,569,417	1,775,603	0	0	2,793,814	0	2,793,814	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	594,930	0	9,714	16,579	568,637	0	568,637	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	3,290,031	0	3,267,003	0	23,028	0	23,028	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	2,233,538	0	0	2,233,538	0	0	0	0		
Total All Programs		194,413,989	1,775,603	3,679,603	9,479,644	153,302,439	26,176,700	174,731,655	4,747,484		



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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)	2.33	1.87
Direct Costs (34 CFR 75.567)	155,865,959	174,731,655
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,295,889	4,747,484
Carry Forward: From FY 2018-2019 Data	-2,161,173	-1,484,937
Total Indirect Costs	4,134,716 (A)	3,262,547 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	174,731,655	
Actual Indirect Costs:		
Admin. Charges	4,747,484	
Carry Forward: From FY 2018-2019 Data	-2,161,173	
Total Indirect Costs	2,586,311	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.33 X 174,731,655	4,071,248	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,586,311	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-1,484,937	

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)	16.13 %	17.86 %
Direct Costs (34 CFR 75.567)	138,991,493 (B)	153,302,439 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,933,041	26,176,700
Carry Forward: From FY 2018-2019 Data	-241,208	1,207,809
Total Indirect Costs	18,691,833 (A)	27,384,509 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	153,302,439	
Actual Indirect Costs:		
Admin. Charges	26,176,700	
Carry Forward: From FY 2018-2019 Data	-241,208	
Total Indirect Costs	25,935,492	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.13 X 153,302,439	24,727,683 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	25,935,492 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,207,809	

* 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.