



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2020

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 | 13,625,305 | 0 | 299,088 | 302,246 | 13,023,971 | 0 | 13,023,971 | 0 | | |
| Support Serv-Students | 2100-2199 | 1,188,546 | 0 | 0 | 0 | 1,188,546 | 0 | 1,188,546 | 0 | | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 1,222,229 | 0 | 0 | 0 | 1,222,229 | 0 | 1,222,229 | 0 | | |
| Educational Library Services | 2220 | 93,798 | 0 | 0 | 0 | 93,798 | 0 | 93,798 | 0 | | |
| Support Serv-General Admin w/ Grants | 2300 | 65,136 | 0 | 0 | 0 | 65,136 | 0 | 65,136 | 0 | | |
| Support Serv-General Admin w/o Grants | 2300 | 108,851 | 0 | 0 | 393 | 0 | 108,458 | 108,458 | 0 | | |
| Support Services - Gen Admin ICR Roll-Upw/Grants | 2303 | 2,740 | 0 | 0 | 0 | 2,740 | 0 | 2,740 | 0 | | |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 297,594 | 0 | 0 | 0 | 0 | 297,594 | 0 | 297,594 | | |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-School Admin | 2400-2499 | 1,409,474 | 0 | 0 | 0 | 1,409,474 | 0 | 1,409,474 | 0 | | |
| Sup Serv-Business w/ Grants | 2500 | 1,906 | 0 | 0 | 0 | 1,906 | 0 | 1,906 | 0 | | |
| Sup Serv-Business w/o Grants | 2500 | 192,738 | 0 | 0 | 0 | 0 | 192,738 | 0 | 192,738 | | |
| 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 | 178,296 | 0 | 0 | 0 | 178,296 | 0 | 178,296 | 0 | | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 2,174,391 | 0 | 3,841 | 0 | 0 | 2,170,550 | 2,170,550 | 0 | | |
| Student Transportation Services | 2700-2799 | 714,339 | 0 | 0 | 55,704 | 658,635 | 0 | 658,635 | 0 | | |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 2,127 | 0 | 0 | 0 | 2,127 | 0 | 2,127 | 0 | | |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 317,102 | 0 | 0 | 0 | 0 | 317,102 | 0 | 317,102 | | |
| 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 | 515 | 0 | 0 | 0 | 0 | 515 | 0 | 515 | | |
| Volunteer Services | 2910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Non-Instructional Services | 3000-3099 | 75,245 | 0 | 4,486 | 0 | 70,759 | 0 | 70,759 | 0 | | |
| Food Services Operations | 3100 | 836,774 | 357,938 | 86,650 | 0 | 392,186 | 0 | 392,186 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other Uses | 5000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Debt Service | 5100 | 35,395 | 0 | 0 | 35,395 | 0 | 0 | 0 | 0 | | |
| Total All Programs | | 22,542,501 | 357,938 | 394,065 | 393,738 | 18,309,803 | 3,086,957 | 20,588,811 | 807,949 | | |



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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) | 5.33 | 3.19 |
| Direct Costs (34 CFR 75.567) | 19,857,728 | 20,588,811 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 1,103,788 | 807,949 |
| Carry Forward: From FY 2018-2019 Data | 138,001 | -151,434 |
| Total Indirect Costs | 1,241,789 (A) | 656,515 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2020-2021) | | |
| Actual Direct Costs | 20,588,811 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 807,949 | |
| Carry Forward: From FY 2018-2019 Data | 138,001 | |
| Total Indirect Costs | 945,950 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 5.33 X 20,588,811 | 1,097,384 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2020-2021) | 945,950 | |
| Under or (Over) Recovery (E - F) (For use in FY 2022-2023) | -151,434 | |

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) | 19.37 % | 14.14 % |
| Direct Costs (34 CFR 75.567) | 17,374,985 (B) | 18,309,803 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 3,594,833 | 3,086,957 |
| Carry Forward: From FY 2018-2019 Data | -37,897 | -497,549 |
| Total Indirect Costs | 3,556,936 (A) | 2,589,408 (A) |
| b) ACTUAL COSTS: (From FY 2020-2021) | | |
| Actual Direct Costs | 18,309,803 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 3,086,957 | |
| Carry Forward: From FY 2018-2019 Data | -37,897 | |
| Total Indirect Costs | 3,049,060 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 19.37 X 18,309,803 | 3,546,609 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2020-2021) | 3,049,060 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2022-2023) | -497,549 | |

* 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.