



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2055

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	4,339,527	24,446	0	78,596	4,236,485	0	4,236,485	0		
Support Serv-Students	2100-2199	315,571	0	0	0	315,571	0	315,571	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	172,818	0	0	0	172,818	0	172,818	0		
Educational Library Services	2220	57,979	0	0	0	57,979	0	57,979	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	302,697	0	0	0	0	302,697	302,697	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	18,127	0	0	0	0	18,127	0	18,127		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	441,900	0	0	0	441,900	0	441,900	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	151,944	0	0	0	0	151,944	0	151,944		
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	20,343	0	0	0	20,343	0	20,343	0		
Oper & Maint of Plant Serv w/o Grants	2600	801,885	0	10,000	0	0	791,885	791,885	0		
Student Transportation Services	2700-2799	275,741	0	0	0	275,741	0	275,741	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,945	0	0	0	3,945	0	3,945	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	165,631	0	28,604	0	0	137,027	0	137,027		
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	84,439	0	0	84,439	0	0	0	0		
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	250,703	84,203	0	0	166,500	0	166,500	0		
Enterprise Operations	3200	791	0	0	0	791	0	791	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	4,591	0	0	0	4,591	0	4,591	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	0	0	0	0	0	0	0	0		
Total All Programs		7,408,632	108,649	38,604	163,035	5,696,664	1,401,680	6,791,246	307,098		



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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)	4.22	4.88
Direct Costs (34 CFR 75.567)	7,005,412	6,791,246
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	299,087	307,098
Carry Forward: From FY 2018-2019 Data	3,985	24,492
Total Indirect Costs	303,072 (A)	331,590 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	6,791,246	
Actual Indirect Costs:		
Admin. Charges	307,098	
Carry Forward: From FY 2018-2019 Data	3,985	
Total Indirect Costs	311,083	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.22 X 6,791,246	286,591	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	311,083	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	24,492	

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)	22.87 %	26.39 %
Direct Costs (34 CFR 75.567)	5,940,451 (B)	5,696,664 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,349,855	1,401,680
Carry Forward: From FY 2018-2019 Data	2,533	101,386
Total Indirect Costs	1,352,388 (A)	1,503,066 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	5,696,664	
Actual Indirect Costs:		
Admin. Charges	1,401,680	
Carry Forward: From FY 2018-2019 Data	2,533	
Total Indirect Costs	1,404,213	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.87 X 5,696,664	1,302,827 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,404,213 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	101,386	

* 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.