



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2520

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	9,793,761	0	549,631	267,946	8,976,184	0	8,976,184	0		
Support Serv-Students	2100-2199	679,676	0	0	183,484	496,192	0	496,192	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	121,444	0	0	0	121,444	0	121,444	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	15,919	0	0	0	0	15,919	15,919	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	303,610	0	6,828	1,848	0	294,934	0	294,934		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,123,704	0	0	0	1,123,704	0	1,123,704	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	108,502	0	0	0	0	108,502	0	108,502		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,642,959	0	10,846	0	0	1,632,113	1,632,113	0		
Student Transportation Services	2700-2799	301,210	0	0	0	301,210	0	301,210	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	724,150	0	18,671	0	0	705,479	0	705,479		
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	1,967	0	0	0	0	1,967	0	1,967		
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	1,432,586	641,197	0	20,340	771,049	0	771,049	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	312,647	0	39,584	0	273,063	0	273,063	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	156,486	0	156,486	0	0	0	0	0		
Other Uses	5000	9,681	0	0	9,681	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		16,728,302	641,197	782,046	483,299	12,062,846	2,758,914	13,710,878	1,110,882		



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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)	6.42	9.10
Direct Costs (34 CFR 75.567)	13,508,348	13,710,878
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	951,289	1,110,882
Carry Forward: From FY 2018-2019 Data	-93,917	136,727
Total Indirect Costs	857,372 (A)	1,247,609 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	13,710,878	
Actual Indirect Costs:		
Admin. Charges	1,110,882	
Carry Forward: From FY 2018-2019 Data	-93,917	
Total Indirect Costs	1,016,965	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.42 X 13,710,878	880,238	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,016,965	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	136,727	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.55 %	23.30 %
Direct Costs (34 CFR 75.567)	11,813,157 (B)	12,062,846 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,426,232	2,758,914
Carry Forward: From FY 2018-2019 Data	-228,712	51,287
Total Indirect Costs	2,197,520 (A)	2,810,201 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	12,062,846	
Actual Indirect Costs:		
Admin. Charges	2,758,914	
Carry Forward: From FY 2018-2019 Data	-228,712	
Total Indirect Costs	2,530,202	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.55 X 12,062,846	2,478,915 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,530,202 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	51,287	

* 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.