



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2620

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	5,737,127	0	228,247	1,805,108	3,703,772	0	3,703,772	0
Support Serv-Students	2100-2199	146,998	0	0	0	146,998	0	146,998	0
Support Serv-Inst Staff	2200-2219, 2221-2299	142,805	0	0	13,370	129,435	0	129,435	0
Educational Library Services	2220	10,952	0	0	21	10,931	0	10,931	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	77,004	0	0	45,352	0	31,652	31,652	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	251,861	0	0	2,896	0	248,965	0	248,965
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	289,526	0	0	200	289,326	0	289,326	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	159,439	0	0	0	0	159,439	0	159,439
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	553,255	0	0	0	0	553,255	553,255	0
Student Transportation Services	2700-2799	227,002	0	0	0	227,002	0	227,002	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	258,361	0	0	0	0	258,361	0	258,361
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	0	0	0	0	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	366,223	167,696	9,050	2,080	187,397	0	187,397	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	328,325	0	0	328,325	0	0	0	0
Total All Programs		8,548,878	167,696	237,297	2,197,352	4,694,861	1,251,672	5,279,768	666,765



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	5,239,001	5,279,768
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	512,293	666,765
Carry Forward: From FY 2018-2019 Data	541,425	653,814
Total Indirect Costs	1,053,718 (A)	1,320,579 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	5,279,768	
Actual Indirect Costs:		
Admin. Charges	666,765	
Carry Forward: From FY 2018-2019 Data	541,425	
Total Indirect Costs	1,208,190	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,279,768	554,376	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,208,190	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	653,814	

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)	29.29 %	24.52 %
Direct Costs (34 CFR 75.567)	4,636,038 (B)	4,694,861 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,155,885	1,251,672
Carry Forward: From FY 2018-2019 Data	23,134	-100,319
Total Indirect Costs	1,179,019 (A)	1,151,353 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	4,694,861	
Actual Indirect Costs:		
Admin. Charges	1,251,672	
Carry Forward: From FY 2018-2019 Data	23,134	
Total Indirect Costs	1,274,806	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.29 X 4,694,861	1,375,125 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,274,806 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-100,319	

* 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.