



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2720

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	4,107,028	0	2,049	605,423	3,499,556	0	3,499,556	0		
Support Serv-Students	2100-2199	145,248	0	0	0	145,248	0	145,248	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	134,303	0	0	0	134,303	0	134,303	0		
Educational Library Services	2220	46,477	0	0	3,793	42,684	0	42,684	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	19,471	0	0	0	0	19,471	19,471	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	368,439	0	0	42	0	368,397	0	368,397		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	385,870	0	0	0	385,870	0	385,870	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	113,057	0	0	0	0	113,057	0	113,057		
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	897,810	0	7,150	0	0	890,660	890,660	0		
Student Transportation Services	2700-2799	275,895	0	0	0	275,895	0	275,895	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	373,146	0	69,681	0	0	303,465	0	303,465		
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	207,510	69,050	30,593	0	107,867	0	107,867	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	13,304	0	0	0	13,304	0	13,304	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	36,353	0	0	36,353	0	0	0	0		
<b>Total All Programs</b>		<b>7,123,911</b>	<b>69,050</b>	<b>109,473</b>	<b>645,611</b>	<b>4,604,727</b>	<b>1,695,050</b>	<b>5,514,858</b>	<b>784,919</b>		



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	4,548,101	5,514,858
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	629,980	784,919
Carry Forward: From FY 2018-2019 Data	791,254	997,113
Total Indirect Costs	1,421,234 (A)	1,782,032 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	5,514,858	
Actual Indirect Costs:		
Admin. Charges	784,919	
Carry Forward: From FY 2018-2019 Data	791,254	
Total Indirect Costs	1,576,173	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,514,858	579,060	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,576,173	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	997,113	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	3,768,274 (B)	4,604,727 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,327,278	1,695,050
Carry Forward: From FY 2018-2019 Data	774,556	1,088,188
Total Indirect Costs	2,101,834 (A)	2,783,238 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	4,604,727	
Actual Indirect Costs:		
Admin. Charges	1,695,050	
Carry Forward: From FY 2018-2019 Data	774,556	
Total Indirect Costs	2,469,606	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,604,727	1,381,418 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,469,606 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,088,188	

\* 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.