



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020

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	14,299,243	0	319,154	185,063	13,795,026	0	13,795,026	0
Support Serv-Students	2100-2199	2,044,113	0	0	0	2,044,113	0	2,044,113	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,431,037	0	0	0	1,431,037	0	1,431,037	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	35,498	0	0	0	0	35,498	35,498	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,020	0	0	0	1,020	0	1,020	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	923,592	0	2,354	0	0	921,238	0	921,238
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,511,980	0	415	0	1,511,565	0	1,511,565	0
Sup Serv-Business w/ Grants	2500	32,196	0	0	0	32,196	0	32,196	0
Sup Serv-Business w/o Grants	2500	459,653	0	0	0	0	459,653	0	459,653
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	144,845	0	0	0	144,845	0	144,845	0
Oper & Maint of Plant Serv w/o Grants	2600	1,945,515	0	2,261	0	0	1,943,254	1,943,254	0
Student Transportation Services	2700-2799	1,173,524	0	0	0	1,173,524	0	1,173,524	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	85,151	0	0	0	85,151	0	85,151	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	695,547	0	9,102	0	0	686,445	0	686,445
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	24,901	0	0	0	0	24,901	0	24,901
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	990,672	336,659	6,924	0	647,089	0	647,089	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,093	0	0	0	1,093	0	1,093	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	3,055	0	0	0	3,055	0	3,055	0
Facil Acquisition & Construction Svcs	4000	535,532	0	326,418	0	209,114	0	209,114	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	866,134	0	0	862,809	3,325	0	3,325	0
Total All Programs		27,204,301	336,659	666,628	1,047,872	21,082,153	4,070,989	23,060,905	2,092,237



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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)	9.26	9.21
Direct Costs (34 CFR 75.567)	23,306,833	23,060,905
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,525,218	2,092,237
Carry Forward: From FY 2018-2019 Data	74,171	30,968
Total Indirect Costs	1,599,389 (A)	2,123,205 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	23,060,905	
Actual Indirect Costs:		
Admin. Charges	2,092,237	
Carry Forward: From FY 2018-2019 Data	74,171	
Total Indirect Costs	2,166,408	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.26 X 23,060,905	2,135,440	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,166,408	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	30,968	

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)	19.51 %	19.37 %
Direct Costs (34 CFR 75.567)	21,290,919 (B)	21,082,153 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,317,103	4,070,989
Carry Forward: From FY 2018-2019 Data	54,137	11,998
Total Indirect Costs	3,371,240 (A)	4,082,987 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	21,082,153	
Actual Indirect Costs:		
Admin. Charges	4,070,989	
Carry Forward: From FY 2018-2019 Data	54,137	
Total Indirect Costs	4,125,126	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.51 X 21,082,153	4,113,128 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,125,126 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	11,998	

* 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.