



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0170

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	1,744,477	0	13,190	114,693	1,616,594	0	1,616,594	0		
Support Serv-Students	2100-2199	173,039	0	0	41,286	131,753	0	131,753	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	45,048	0	12,618	0	32,430	0	32,430	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	38,510	0	0	7,769	0	30,741	30,741	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	193,967	0	0	0	0	193,967	0	193,967		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	162,497	0	1,086	0	161,411	0	161,411	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	94,233	0	0	21,438	0	72,795	0	72,795		
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	235,815	0	170,548	0	65,267	0	65,267	0		
Oper & Maint of Plant Serv w/o Grants	2600	392,028	0	4,000	0	0	388,028	388,028	0		
Student Transportation Services	2700-2799	73,561	0	0	0	73,561	0	73,561	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,166	0	0	0	2,166	0	2,166	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	159,772	0	3,695	0	0	156,077	0	156,077		
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	1,238	0	0	0	0	1,238	0	1,238		
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	107,846	32,243	98	0	75,505	0	75,505	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	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>3,424,197</b>	<b>32,243</b>	<b>205,235</b>	<b>185,186</b>	<b>2,158,687</b>	<b>842,846</b>	<b>2,577,456</b>	<b>424,077</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)	2,016,485	2,577,456
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	315,471	424,077
Carry Forward: From FY 2018-2019 Data	470,193	623,637
Total Indirect Costs	785,664 (A)	1,047,714 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	2,577,456	
Actual Indirect Costs:		
Admin. Charges	424,077	
Carry Forward: From FY 2018-2019 Data	470,193	
Total Indirect Costs	894,270	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,577,456	270,633	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	894,270	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	623,637	

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)	1,782,312 (B)	2,158,687 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	608,654	842,846
Carry Forward: From FY 2018-2019 Data	168,762	364,002
Total Indirect Costs	777,416 (A)	1,206,848 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	2,158,687	
Actual Indirect Costs:		
Admin. Charges	842,846	
Carry Forward: From FY 2018-2019 Data	168,762	
Total Indirect Costs	1,011,608	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,158,687	647,606 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,011,608 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	364,002	

\* 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.