



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870

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	30,571,389	0	289,283	-62,458	30,344,564	0	30,344,564	0
Support Serv-Students	2100-2199	3,048,452	0	46,258	59,284	2,942,910	0	2,942,910	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,226,116	0	115,034	45,060	3,066,022	0	3,066,022	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	75,395	0	0	67,260	0	8,135	8,135	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	528,688	0	0	0	0	528,688	0	528,688
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	4,763,635	0	0	33,863	4,729,772	0	4,729,772	0
Sup Serv-Business w/ Grants	2500	1,574	0	0	0	1,574	0	1,574	0
Sup Serv-Business w/o Grants	2500	1,006,439	0	2,884	117,111	0	886,444	0	886,444
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	550,835	0	0	0	550,835	0	550,835	0
Oper & Maint of Plant Serv w/o Grants	2600	4,513,871	0	0	116,688	0	4,397,183	4,397,183	0
Student Transportation Services	2700-2799	1,560,306	0	80,315	0	1,479,991	0	1,479,991	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,388	0	0	0	2,388	0	2,388	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,886,009	0	255,467	0	0	1,630,542	0	1,630,542
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	139,435	0	0	0	0	139,435	139,435	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	31,837	0	0	0	0	31,837	0	31,837
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	115,246	0	0	0	115,246	0	115,246	0
Food Services Operations	3100	1,714,423	600,880	0	0	1,113,543	0	1,113,543	0
Enterprise Operations	3200	18,893	0	0	0	18,893	0	18,893	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	16,104	0	0	0	16,104	0	16,104	0
Education for Adults	3400	1,336,289	0	14,988	247,182	1,074,119	0	1,074,119	0
Facil Acquisition & Construction Svcs	4000	1,305,805	0	1,103,871	167,951	33,983	0	33,983	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	206,708	0	0	206,708	0	0	0	0
<b>Total All Programs</b>		<b>56,619,837</b>	<b>600,880</b>	<b>1,908,100</b>	<b>998,649</b>	<b>45,489,944</b>	<b>7,622,264</b>	<b>50,034,697</b>	<b>3,077,511</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)	6.73	5.19
Direct Costs (34 CFR 75.567)	45,265,537	50,034,697
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,339,327	3,077,511
Carry Forward: From FY 2018-2019 Data	-192,467	-482,291
Total Indirect Costs	2,146,860 (A)	2,595,220 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	50,034,697	
Actual Indirect Costs:		
Admin. Charges	3,077,511	
Carry Forward: From FY 2018-2019 Data	-192,467	
Total Indirect Costs	2,885,044	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.73 X 50,034,697	3,367,335	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,885,044	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-482,291	

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)	17.92 %	15.25 %
Direct Costs (34 CFR 75.567)	41,002,237 (B)	45,489,944 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,217,160	7,622,264
Carry Forward: From FY 2018-2019 Data	-155,040	-684,574
Total Indirect Costs	6,062,120 (A)	6,937,690 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	45,489,944	
Actual Indirect Costs:		
Admin. Charges	7,622,264	
Carry Forward: From FY 2018-2019 Data	-155,040	
Total Indirect Costs	7,467,224	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.92 X 45,489,944	8,151,798 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	7,467,224 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-684,574	

\* 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.