



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0970

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	2,819,504	0	52,361	150,729	2,616,414	0	2,616,414	0
Support Serv-Students	2100-2199	94,469	0	0	0	94,469	0	94,469	0
Support Serv-Inst Staff	2200-2219, 2221-2299	520,427	0	34,493	20,107	465,827	0	465,827	0
Educational Library Services	2220	37,435	0	0	0	37,435	0	37,435	0
Support Serv-General Admin w/ Grants	2300	59,580	0	0	0	59,580	0	59,580	0
Support Serv-General Admin w/o Grants	2300	34,730	0	0	0	0	34,730	34,730	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	147,904	0	0	0	0	147,904	0	147,904
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	372,728	0	0	0	372,728	0	372,728	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	154,616	0	0	0	0	154,616	0	154,616
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	11,420	0	0	0	11,420	0	11,420	0
Oper & Maint of Plant Serv w/o Grants	2600	641,255	0	217,745	0	0	423,510	423,510	0
Student Transportation Services	2700-2799	342,930	0	0	0	342,930	0	342,930	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	35,723	0	0	0	0	35,723	0	35,723
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	210,386	72,429	0	0	137,957	0	137,957	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
Total All Programs		5,483,107	72,429	304,599	170,836	4,138,760	796,483	4,597,000	338,243



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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	6.35
Direct Costs (34 CFR 75.567)	4,537,118	4,597,000
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	374,403	338,243
Carry Forward: From FY 2018-2019 Data	98,042	-46,400
Total Indirect Costs	472,445 (A)	291,843 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	4,597,000	
Actual Indirect Costs:		
Admin. Charges	338,243	
Carry Forward: From FY 2018-2019 Data	98,042	
Total Indirect Costs	436,285	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,597,000	482,685	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	436,285	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-46,400	

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)	25.82 %	14.15 %
Direct Costs (34 CFR 75.567)	3,972,889 (B)	4,138,760 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	796,445	796,483
Carry Forward: From FY 2018-2019 Data	61,492	-210,653
Total Indirect Costs	857,937 (A)	585,830 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	4,138,760	
Actual Indirect Costs:		
Admin. Charges	796,483	
Carry Forward: From FY 2018-2019 Data	61,492	
Total Indirect Costs	857,975	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.82 X 4,138,760	1,068,628 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	857,975 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-210,653	

* 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.