



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2570

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<br>A | Food<br>B                       | Capital<br>C  | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Instruction                                              | 0010-2099            | 2,175,608             | 0                               | 0             | 0                            | 2,175,608                 | 0                | 2,175,608               | 0                |
| Support Serv-Students                                    | 2100-2199            | 340,406               | 0                               | 0             | 117,715                      | 222,691                   | 0                | 222,691                 | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 192,200               | 0                               | 0             | 0                            | 192,200                   | 0                | 192,200                 | 0                |
| Educational Library Services                             | 2220                 | 28,601                | 0                               | 0             | 0                            | 28,601                    | 0                | 28,601                  | 0                |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0                               | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Support Serv-General Admin w/o Grants                    | 2300                 | 63,042                | 0                               | 19,250        | 0                            | 0                         | 43,792           | 43,792                  | 0                |
| Support Services - Gen Admin ICR Roll-Upw/Grants         | 2303                 | 3,822                 | 0                               | 0             | 3,822                        | 0                         | 0                | 0                       | 0                |
| Support Services - Gen Admin ICR Roll-Up w/o Grants      | 2303                 | 133,135               | 0                               | 0             | 0                            | 0                         | 133,135          | 0                       | 133,135          |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0                               | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 209,876               | 0                               | 0             | 0                            | 209,876                   | 0                | 209,876                 | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0                               | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 80,225                | 0                               | 0             | 0                            | 0                         | 80,225           | 0                       | 80,225           |
| 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                 | 39,392                | 0                               | 23,427        | 0                            | 15,965                    | 0                | 15,965                  | 0                |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 534,953               | 0                               | 1,000         | -6,593                       | 0                         | 540,546          | 540,546                 | 0                |
| Student Transportation Services                          | 2700-2799            | 75,384                | 0                               | 0             | 0                            | 75,384                    | 0                | 75,384                  | 0                |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 351                   | 0                               | 0             | 0                            | 351                       | 0                | 351                     | 0                |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 15,017                | 0                               | 0             | 0                            | 0                         | 15,017           | 0                       | 15,017           |
| 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                 | 178,272               | 24,217                          | 0             | 0                            | 154,055                   | 0                | 154,055                 | 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                 | 4,200                 | 0                               | 0             | 4,200                        | 0                         | 0                | 0                       | 0                |
| <b>Total All Programs</b>                                |                      | <b>4,074,484</b>      | <b>24,217</b>                   | <b>43,677</b> | <b>119,144</b>               | <b>3,074,731</b>          | <b>812,715</b>   | <b>3,659,069</b>        | <b>228,377</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><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 7.60         | 5.14         |
| Direct Costs (34 CFR 75.567)                                           | 3,160,654    | 3,659,069    |
| Indirect Costs:                                                        |              |              |
| Admin. Charges (34 CFR 75.565)                                         | 226,133      | 228,377      |
| Carry Forward: From FY 2018-2019 Data                                  | 9,366        | -40,346      |
| Total Indirect Costs                                                   | 235,499 (A)  | 188,031 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2020-2021)                  |              |              |
| Actual Direct Costs                                                    | 3,659,069    |              |
| Actual Indirect Costs:                                                 |              |              |
| Admin. Charges                                                         | 228,377      |              |
| Carry Forward: From FY 2018-2019 Data                                  | 9,366        |              |
| Total Indirect Costs                                                   | 237,743      |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs                                                    |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 7.6 X            3,659,069                                             | 278,089      |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 237,743      |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | -40,346      |              |

UNRESTRICTED RATE

|                                                                        | FY 2020-2021  | FY 2022-2023  |
|------------------------------------------------------------------------|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 30.00 %       | 28.77 %       |
| Direct Costs (34 CFR 75.567)                                           | 2,571,518 (B) | 3,074,731 (B) |
| Indirect Costs:                                                        |               |               |
| Admin. Charges (34 CFR 75.565)                                         | 801,621       | 812,715       |
| Carry Forward: From FY 2018-2019 Data                                  | 181,542       | 71,838        |
| Total Indirect Costs                                                   | 983,163 (A)   | 884,553 (A)   |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2020-2021)                         |               |               |
| Actual Direct Costs                                                    | 3,074,731     |               |
| Actual Indirect Costs:                                                 |               |               |
| Admin. Charges                                                         | 812,715       |               |
| Carry Forward: From FY 2018-2019 Data                                  | 181,542       |               |
| Total Indirect Costs                                                   | 994,257       |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs                                                    |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 30.00 X 3,074,731                                                      | 922,419 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2020-2021) | 994,257 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2022-2023)          | 71,838        |               |

\* 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.