



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2600

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	5,530,892	0	-6,377	79,467	5,457,802	0	5,457,802	0		
Support Serv-Students	2100-2199	313,003	0	0	0	313,003	0	313,003	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	753,273	0	93,768	0	659,505	0	659,505	0		
Educational Library Services	2220	16,802	0	0	-2,233	19,035	0	19,035	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	37,260	0	0	0	0	37,260	37,260	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	9,384	0	0	0	9,384	0	9,384	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	66,573	0	0	0	0	66,573	0	66,573		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	734,317	0	0	0	734,317	0	734,317	0		
Sup Serv-Business w/ Grants	2500	2,151	0	0	0	2,151	0	2,151	0		
Sup Serv-Business w/o Grants	2500	231,466	0	0	0	0	231,466	0	231,466		
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	3,357	0	0	0	3,357	0	3,357	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,063,404	0	6,710	0	0	1,056,694	1,056,694	0		
Student Transportation Services	2700-2799	576,310	0	5,117	0	571,193	0	571,193	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	11,464	0	3,051	0	8,413	0	8,413	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	314,424	0	661	0	0	313,763	0	313,763		
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	107,262	0	0	0	0	107,262	0	107,262		
Volunteer Services	2910	229,004	0	0	0	229,004	0	229,004	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	362,366	165,833	18,976	0	177,557	0	177,557	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	163,100	0	0	0	163,100	0	163,100	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	127,029	0	124,623	0	2,406	0	2,406	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	102,982	0	0	97,798	5,184	0	5,184	0		
<b>Total All Programs</b>		<b>10,755,823</b>	<b>165,833</b>	<b>246,529</b>	<b>175,032</b>	<b>8,355,411</b>	<b>1,813,018</b>	<b>9,449,365</b>	<b>719,064</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)	6.19	7.97
Direct Costs (34 CFR 75.567)	8,897,178	9,449,365
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	835,167	719,064
Carry Forward: From FY 2018-2019 Data	-100,569	33,579
Total Indirect Costs	734,598 (A)	752,643 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	9,449,365	
Actual Indirect Costs:		
Admin. Charges	719,064	
Carry Forward: From FY 2018-2019 Data	-100,569	
Total Indirect Costs	618,495	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.19 X 9,449,365	584,916	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	618,495	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	33,579	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.85 %	21.47 %
Direct Costs (34 CFR 75.567)	7,834,631 (B)	8,355,411 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,910,755	1,813,018
Carry Forward: From FY 2018-2019 Data	76,763	-19,430
Total Indirect Costs	1,987,518 (A)	1,793,588 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	8,355,411	
Actual Indirect Costs:		
Admin. Charges	1,813,018	
Carry Forward: From FY 2018-2019 Data	76,763	
Total Indirect Costs	1,889,781	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.85 X 8,355,411	1,909,211 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,889,781 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-19,430	

\* 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.