



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660

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	8,766,760	0	0	130,666	8,636,094	0	8,636,094	0	0	
Support Serv-Students	2100-2199	591,072	0	0	7,431	583,641	0	583,641	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	611,071	0	0	8,678	602,393	0	602,393	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	118,046	0	0	52,503	0	65,543	65,543	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	340,041	0	0	0	0	340,041	0	340,041	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,026,826	0	0	0	1,026,826	0	1,026,826	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	243,771	0	0	18,578	0	225,193	0	225,193	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	1,710,755	0	0	5,780	0	1,704,975	1,704,975	0	0	
Student Transportation Services	2700-2799	323,670	0	0	18,316	305,354	0	305,354	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	47,046	0	0	0	47,046	0	47,046	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	101,060	0	0	57,526	0	43,534	0	43,534	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	332	0	0	0	332	0	332	0	0	
Food Services Operations	3100	589,163	241,442	0	0	347,721	0	347,721	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	218,466	0	0	40,000	178,466	0	178,466	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	229,940	0	17,854	39,636	172,450	0	172,450	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		14,918,019	241,442	17,854	379,114	11,900,323	2,379,286	13,670,841	608,768		



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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)	4.52	4.21
Direct Costs (34 CFR 75.567)	13,035,756	13,670,841
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	622,747	608,768
Carry Forward: From FY 2018-2019 Data	-24,170	-33,324
Total Indirect Costs	598,577 (A)	575,444 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	13,670,841	
Actual Indirect Costs:		
Admin. Charges	608,768	
Carry Forward: From FY 2018-2019 Data	-24,170	
Total Indirect Costs	584,598	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.52 X 13,670,841	617,922	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	584,598	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-33,324	

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)	22.10 %	19.84 %
Direct Costs (34 CFR 75.567)	11,368,802 (B)	11,900,323 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,911,004	2,379,286
Carry Forward: From FY 2018-2019 Data	232,681	-18,004
Total Indirect Costs	2,143,685 (A)	2,361,282 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	11,900,323	
Actual Indirect Costs:		
Admin. Charges	2,379,286	
Carry Forward: From FY 2018-2019 Data	232,681	
Total Indirect Costs	2,611,967	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.10 X 11,900,323	2,629,971 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,611,967 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-18,004	

* 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.