



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2670

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	2,474,992	48	252,929	138,262	2,083,753	0	2,083,753	0		
Support Serv-Students	2100-2199	61,004	0	0	40,871	20,133	0	20,133	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	8,536	0	0	18,805	-10,269	0	-10,269	0		
Educational Library Services	2220	35,159	0	0	0	35,159	0	35,159	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	150,745	0	0	0	0	150,745	150,745	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	-3,286	0	0	0	0	-3,286	0	-3,286		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	160,865	0	0	2,700	158,165	0	158,165	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	66,599	0	0	0	0	66,599	0	66,599		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	476,890	0	0	13,564	0	463,326	463,326	0		
Student Transportation Services	2700-2799	273,757	0	112,167	1,328	160,262	0	160,262	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	0	0	0	0	0	0	0	0		
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	168,201	63,269	0	0	104,932	0	104,932	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	34,927	0	0	0	34,927	0	34,927	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	250	0	0	0	250	0	250	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>3,908,639</b>	<b>63,317</b>	<b>365,096</b>	<b>215,530</b>	<b>2,587,312</b>	<b>677,384</b>	<b>3,201,383</b>	<b>63,313</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)	0.79	1.76
Direct Costs (34 CFR 75.567)	3,287,431	3,201,383
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	94,257	63,313
Carry Forward: From FY 2018-2019 Data	-44,852	-6,830
Total Indirect Costs	49,405 (A)	56,483 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	3,201,383	
Actual Indirect Costs:		
Admin. Charges	63,313	
Carry Forward: From FY 2018-2019 Data	-44,852	
Total Indirect Costs	18,461	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.79 X 3,201,383	25,291	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	18,461	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-6,830	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,386,230 (B)	2,587,312 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	618,358	677,384
Carry Forward: From FY 2018-2019 Data	428,036	329,226
Total Indirect Costs	1,046,394 (A)	1,006,610 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	2,587,312	
Actual Indirect Costs:		
Admin. Charges	677,384	
Carry Forward: From FY 2018-2019 Data	428,036	
Total Indirect Costs	1,105,420	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,587,312	776,194 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,105,420 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	329,226	

\* 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.