



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690

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	89,968,071	0	58,293	1,732,783	88,176,995	0	88,176,995	0
Support Serv-Students	2100-2199	12,168,386	0	0	164,293	12,004,093	0	12,004,093	0
Support Serv-Inst Staff	2200-2219, 2221-2299	9,255,781	0	5,468	140,338	9,109,975	0	9,109,975	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	190,718	0	0	0	190,718	0	190,718	0
Support Serv-General Admin w/o Grants	2300	726,333	0	0	239,201	0	487,132	487,132	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	1,341,205	0	0	0	0	1,341,205	0	1,341,205
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	247,475	0	0	0	247,475	0	247,475	0
Sup Serv-School Admin	2400-2499	10,578,505	0	0	0	10,578,505	0	10,578,505	0
Sup Serv-Business w/ Grants	2500	79,026	0	0	0	79,026	0	79,026	0
Sup Serv-Business w/o Grants	2500	2,496,868	0	26,764	1,447	0	2,468,657	0	2,468,657
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	160,988	0	0	0	0	160,988	160,988	0
Oper & Maint of Plant Serv w/ Grants	2600	1,506,843	0	0	0	1,506,843	0	1,506,843	0
Oper & Maint of Plant Serv w/o Grants	2600	19,962,797	0	346,521	145,500	0	19,470,776	19,470,776	0
Student Transportation Services	2700-2799	2,665,429	0	10,651	0	2,654,778	0	2,654,778	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,406,013	0	219,030	0	3,186,983	0	3,186,983	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,217,629	0	30,306	156,625	0	7,030,698	0	7,030,698
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	143,540	0	0	0	0	143,540	143,540	0
Planning/Evaluation	2810-2814	4,062	0	0	0	4,062	0	4,062	0
Other Sup Services w Grants	2900	941,359	0	0	941,359	0	0	0	0
Other Sup Services w/o Grants	2900	1,725,243	0	0	51,743	0	1,673,500	0	1,673,500
Volunteer Services	2910	4,753	0	0	0	4,753	0	4,753	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	6,733,295	2,977,180	0	297,897	3,458,218	0	3,458,218	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	135,850	0	0	1,803	134,047	0	134,047	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,688,645	0	2,863,908	423,133	401,604	0	401,604	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	13,072,426	0	0	13,061,459	10,967	0	10,967	0
<b>Total All Programs</b>		<b>188,421,240</b>	<b>2,977,180</b>	<b>3,560,941</b>	<b>17,357,581</b>	<b>131,749,042</b>	<b>32,776,496</b>	<b>152,011,478</b>	<b>12,514,060</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)	7.91	9.12
Direct Costs (34 CFR 75.567)	147,910,811	152,011,478
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,550,795	12,514,060
Carry Forward: From FY 2018-2019 Data	863,002	1,352,954
Total Indirect Costs	9,413,797 (A)	13,867,014 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	152,011,478	
Actual Indirect Costs:		
Admin. Charges	12,514,060	
Carry Forward: From FY 2018-2019 Data	863,002	
Total Indirect Costs	13,377,062	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.91 X 152,011,478	12,024,108	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	13,377,062	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,352,954	

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)	25.75 %	26.47 %
Direct Costs (34 CFR 75.567)	128,819,748 (B)	131,749,042 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,250,638	32,776,496
Carry Forward: From FY 2018-2019 Data	3,242,488	2,093,606
Total Indirect Costs	27,493,126 (A)	34,870,102 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	131,749,042	
Actual Indirect Costs:		
Admin. Charges	32,776,496	
Carry Forward: From FY 2018-2019 Data	3,242,488	
Total Indirect Costs	36,018,984	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.75 X 131,749,042	33,925,378 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	36,018,984 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,093,606	

\* 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.