



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700

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 | 57,641,377 | 0 | 67,870 | 605,218 | 56,968,289 | 0 | 56,968,289 | 0 |
| Support Serv-Students | 2100-2199 | 4,971,369 | 0 | 29,975 | 6,353 | 4,935,041 | 0 | 4,935,041 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 4,532,070 | 0 | 0 | 33,166 | 4,498,904 | 0 | 4,498,904 | 0 |
| Educational Library Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Support Serv-General Admin w/ Grants | 2300 | 61,413 | 0 | 0 | 0 | 61,413 | 0 | 61,413 | 0 |
| Support Serv-General Admin w/o Grants | 2300 | 167,927 | 0 | 0 | 78,698 | 0 | 89,229 | 89,229 | 0 |
| Support Services - Gen Admin ICR Roll-Upw/Grants | 2303 | 1,630 | 0 | 0 | 0 | 1,630 | 0 | 1,630 | 0 |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 749,066 | 0 | 0 | 0 | 0 | 749,066 | 0 | 749,066 |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 7,541,408 | 0 | 0 | 140 | 7,541,268 | 0 | 7,541,268 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 25,458 | 0 | 0 | 0 | 25,458 | 0 | 25,458 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 1,512,463 | 0 | 0 | 266,168 | 0 | 1,246,295 | 0 | 1,246,295 |
| 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 | 406,419 | 0 | 13,800 | 0 | 392,619 | 0 | 392,619 | 0 |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 9,536,907 | 0 | 8,093 | 328,240 | 0 | 9,200,574 | 9,200,574 | 0 |
| Student Transportation Services | 2700-2799 | 2,611,502 | 0 | 0 | 0 | 2,611,502 | 0 | 2,611,502 | 0 |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 308,685 | 0 | 0 | 0 | 308,685 | 0 | 308,685 | 0 |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 3,148,240 | 0 | 207,252 | 10,357 | 0 | 2,930,631 | 0 | 2,930,631 |
| 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 | 2,558 | 0 | 0 | 0 | 2,558 | 0 | 2,558 | 0 |
| Other Sup Services w/o Grants | 2900 | 1,211,892 | 0 | 0 | 0 | 0 | 1,211,892 | 0 | 1,211,892 |
| Volunteer Services | 2910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Instructional Services | 3000-3099 | 22,588 | 0 | 0 | 0 | 22,588 | 0 | 22,588 | 0 |
| Food Services Operations | 3100 | 4,015,097 | 1,663,037 | 0 | 0 | 2,352,060 | 0 | 2,352,060 | 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 | 6,680,302 | 0 | 6,425,724 | 0 | 254,578 | 0 | 254,578 | 0 |
| Other Uses | 5000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 5100 | 18,048,738 | 0 | 0 | 18,037,918 | 10,820 | 0 | 10,820 | 0 |
| Total All Programs | | 123,197,109 | 1,663,037 | 6,752,714 | 19,366,258 | 79,987,413 | 15,427,687 | 89,277,216 | 6,137,884 |



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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) | 6.81 | 7.00 |
| Direct Costs (34 CFR 75.567) | 79,953,459 | 89,277,216 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 3,457,239 | 6,137,884 |
| Carry Forward: From FY 2018-2019 Data | 54,684 | 112,790 |
| Total Indirect Costs | 3,511,923 (A) | 6,250,674 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2020-2021) | | |
| Actual Direct Costs | 89,277,216 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 6,137,884 | |
| Carry Forward: From FY 2018-2019 Data | 54,684 | |
| Total Indirect Costs | 6,192,568 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 6.81 X 89,277,216 | 6,079,778 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2020-2021) | 6,192,568 | |
| Under or (Over) Recovery (E - F) (For use in FY 2022-2023) | 112,790 | |

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) | 18.95 % | 18.37 % |
| Direct Costs (34 CFR 75.567) | 70,905,698 (B) | 79,987,413 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 10,820,812 | 15,427,687 |
| Carry Forward: From FY 2018-2019 Data | -1,000,488 | -730,416 |
| Total Indirect Costs | 9,820,324 (A) | 14,697,271 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2020-2021) | | |
| Actual Direct Costs | 79,987,413 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 15,427,687 | |
| Carry Forward: From FY 2018-2019 Data | -1,000,488 | |
| Total Indirect Costs | 14,427,199 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 18.95 X 79,987,413 | 15,157,615 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2020-2021) | 14,427,199 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2022-2023) | -730,416 | |

* 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.