



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2730

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	3,132,993	0	0	151,151	2,981,842	0	2,981,842	0
Support Serv-Students	2100-2199	439,083	0	0	0	439,083	0	439,083	0
Support Serv-Inst Staff	2200-2219, 2221-2299	337,410	0	42,937	0	294,473	0	294,473	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	142,673	0	0	8,422	0	134,251	134,251	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	422,831	0	0	0	0	422,831	0	422,831
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	265,977	0	0	0	265,977	0	265,977	0
Sup Serv-Business w/ Grants	2500	20,698	0	0	16,430	4,268	0	4,268	0
Sup Serv-Business w/o Grants	2500	129,389	0	0	0	0	129,389	0	129,389
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	265,324	0	240,115	0	25,209	0	25,209	0
Oper & Maint of Plant Serv w/o Grants	2600	858,885	0	7,026	0	0	851,859	851,859	0
Student Transportation Services	2700-2799	177,442	0	5,579	0	171,863	0	171,863	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	41,141	0	0	22,822	0	18,319	0	18,319
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	56,229	0	0	14,355	0	41,874	0	41,874
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	209,838	56,626	0	1,113	152,099	0	152,099	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	72,350	0	0	0	72,350	0	72,350	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	349	0	349	0	0	0	0	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>6,572,612</b>	<b>56,626</b>	<b>296,006</b>	<b>214,293</b>	<b>4,407,164</b>	<b>1,598,523</b>	<b>5,393,274</b>	<b>612,413</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	5,204,142	5,393,274
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	308,102	612,413
Carry Forward: From FY 2018-2019 Data	101,365	147,484
Total Indirect Costs	409,467 (A)	759,897 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	5,393,274	
Actual Indirect Costs:		
Admin. Charges	612,413	
Carry Forward: From FY 2018-2019 Data	101,365	
Total Indirect Costs	713,778	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,393,274	566,294	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	713,778	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	147,484	

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)	4,393,632 (B)	4,407,164 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,029,176	1,598,523
Carry Forward: From FY 2018-2019 Data	81,216	357,590
Total Indirect Costs	1,110,392 (A)	1,956,113 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	4,407,164	
Actual Indirect Costs:		
Admin. Charges	1,598,523	
Carry Forward: From FY 2018-2019 Data	81,216	
Total Indirect Costs	1,679,739	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,407,164	1,322,149 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,679,739 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	357,590	

\* 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.