



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2770

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	19,252,130	3,173	0	510,762	18,738,195	0	18,738,195	0	0	
Support Serv-Students	2100-2199	2,066,697	0	0	0	2,066,697	0	2,066,697	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,051,707	0	0	177,623	1,874,084	0	1,874,084	0	0	
Educational Library Services	2220	401,949	0	0	8,973	392,976	0	392,976	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	184,203	106	0	0	0	184,097	184,097	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	526,098	390	0	0	0	525,708	0	525,708	0	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,986,801	12,190	0	0	1,974,611	0	1,974,611	0	0	
Sup Serv-Business w/ Grants	2500	90,461	0	0	0	90,461	0	90,461	0	0	
Sup Serv-Business w/o Grants	2500	713,111	0	0	52,138	0	660,973	0	660,973	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	173,256	0	0	3,427	169,829	0	169,829	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	2,650,410	0	0	0	0	2,650,410	2,650,410	0	0	
Student Transportation Services	2700-2799	1,110,529	2,874	0	0	1,107,655	0	1,107,655	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	544,798	0	0	0	544,798	0	544,798	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,458,146	1,018	0	0	0	1,457,128	0	1,457,128	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	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	711,665	233,897	0	0	477,768	0	477,768	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	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	35,274	0	0	0	35,274	0	35,274	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	205,180	0	0	205,180	0	0	0	0	0	
<b>Total All Programs</b>		<b>34,162,415</b>	<b>253,648</b>	<b>0</b>	<b>958,103</b>	<b>27,472,348</b>	<b>5,478,316</b>	<b>30,306,855</b>	<b>2,643,809</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)	9.56	9.28
Direct Costs (34 CFR 75.567)	28,924,975	30,306,855
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,993,771	2,643,809
Carry Forward: From FY 2018-2019 Data	422,044	168,518
Total Indirect Costs	3,415,815 (A)	2,812,327 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	30,306,855	
Actual Indirect Costs:		
Admin. Charges	2,643,809	
Carry Forward: From FY 2018-2019 Data	422,044	
Total Indirect Costs	3,065,853	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.56 X 30,306,855	2,897,335	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,065,853	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	168,518	

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)	20.79 %	19.30 %
Direct Costs (34 CFR 75.567)	25,934,695 (B)	27,472,348 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,271,368	5,478,316
Carry Forward: From FY 2018-2019 Data	57,705	-175,480
Total Indirect Costs	5,329,073 (A)	5,302,836 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	27,472,348	
Actual Indirect Costs:		
Admin. Charges	5,478,316	
Carry Forward: From FY 2018-2019 Data	57,705	
Total Indirect Costs	5,536,021	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.79 X 27,472,348	5,711,501 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	5,536,021 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-175,480	

\* 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.