



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2780

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	2,912,472	0	3,342	63,037	2,846,093	0	2,846,093	0		
Support Serv-Students	2100-2199	364,617	0	0	818	363,799	0	363,799	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	10,075	0	0	0	10,075	0	10,075	0		
Educational Library Services	2220	180,674	0	0	0	180,674	0	180,674	0		
Support Serv-General Admin w/ Grants	2300	96,029	0	0	0	96,029	0	96,029	0		
Support Serv-General Admin w/o Grants	2300	125,239	0	0	8,292	0	116,947	116,947	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	316,096	0	0	0	0	316,096	0	316,096		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	171,560	0	0	0	171,560	0	171,560	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	50	0	0	0	0	50	0	50		
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	5,000	0	0	0	5,000	0	5,000	0		
Oper & Maint of Plant Serv w/o Grants	2600	708,093	0	3,472	0	0	704,621	704,621	0		
Student Transportation Services	2700-2799	338,244	0	0	0	338,244	0	338,244	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	168,077	0	136,314	0	31,763	0	31,763	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	246,360	0	5,296	0	0	241,064	0	241,064		
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	245,508	57,661	19,464	0	168,383	0	168,383	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	0	0	0	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>5,888,094</b>	<b>57,661</b>	<b>167,888</b>	<b>72,147</b>	<b>4,211,620</b>	<b>1,378,778</b>	<b>5,033,188</b>	<b>557,210</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)	5,251,664	5,033,188
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	342,643	557,210
Carry Forward: From FY 2018-2019 Data	160,772	189,497
Total Indirect Costs	503,415 (A)	746,707 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	5,033,188	
Actual Indirect Costs:		
Admin. Charges	557,210	
Carry Forward: From FY 2018-2019 Data	160,772	
Total Indirect Costs	717,982	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,033,188	528,485	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	717,982	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	189,497	

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)	4,457,685 (B)	4,211,620 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,068,521	1,378,778
Carry Forward: From FY 2018-2019 Data	45,743	161,035
Total Indirect Costs	1,114,264 (A)	1,539,813 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	4,211,620	
Actual Indirect Costs:		
Admin. Charges	1,378,778	
Carry Forward: From FY 2018-2019 Data	45,743	
Total Indirect Costs	1,424,521	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,211,620	1,263,486 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,424,521 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	161,035	

\* 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.