



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2862

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	6,293,876	0	0	284,784	6,009,092	0	6,009,092	0
Support Serv-Students	2100-2199	580,727	0	0	0	580,727	0	580,727	0
Support Serv-Inst Staff	2200-2219, 2221-2299	123,949	0	0	0	123,949	0	123,949	0
Educational Library Services	2220	21,804	0	0	3,760	18,044	0	18,044	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	4,697	0	0	0	0	4,697	4,697	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	77,055	0	0	0	77,055	0	77,055	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	139,236	0	0	11,271	0	127,965	0	127,965
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	682,614	0	0	0	682,614	0	682,614	0
Sup Serv-Business w/ Grants	2500	28,276	0	0	0	28,276	0	28,276	0
Sup Serv-Business w/o Grants	2500	32,890	0	0	0	0	32,890	0	32,890
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	11,967	0	0	0	11,967	0	11,967	0
Oper & Maint of Plant Serv w/o Grants	2600	288,650	0	0	0	0	288,650	288,650	0
Student Transportation Services	2700-2799	177,382	0	121,695	0	55,687	0	55,687	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,230	0	0	0	3,230	0	3,230	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	126,834	0	0	0	0	126,834	0	126,834
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	214,835	109,860	1,832	0	103,143	0	103,143	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	15,261	0	15,261	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>8,823,283</b>	<b>109,860</b>	<b>138,788</b>	<b>299,815</b>	<b>7,693,784</b>	<b>581,036</b>	<b>7,987,131</b>	<b>287,689</b>



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.90	-0.73
Direct Costs (34 CFR 75.567)	3,895,291	7,987,131
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	211,469	287,689
Carry Forward: From FY 2018-2019 Data	77,118	-346,048
Total Indirect Costs	288,587 (A)	-58,359 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	7,987,131	
Actual Indirect Costs:		
Admin. Charges	287,689	
Carry Forward: From FY 2018-2019 Data	77,118	
Total Indirect Costs	364,807	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.9 X 7,987,131	710,855	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	364,807	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-346,048	

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 %	-10.57 %
Direct Costs (34 CFR 75.567)	3,323,756 (B)	7,693,784 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	495,492	581,036
Carry Forward: From FY 2018-2019 Data	332,556	-1,394,543
Total Indirect Costs	828,048 (A)	-813,507 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	7,693,784	
Actual Indirect Costs:		
Admin. Charges	581,036	
Carry Forward: From FY 2018-2019 Data	332,556	
Total Indirect Costs	913,592	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 7,693,784	2,308,135 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	913,592 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-1,394,543	

\* 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.