



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3070

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	859,301	0	0	5,827	853,474	0	853,474	0		
Support Serv-Students	2100-2199	113,458	0	0	19,279	94,179	0	94,179	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	97,850	0	85,262	0	12,588	0	12,588	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	120,634	0	0	2,482	0	118,152	118,152	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	18,937	0	0	481	0	18,456	0	18,456		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	30,012	0	0	0	30,012	0	30,012	0		
Sup Serv-Business w/ Grants	2500	1,204	0	0	0	1,204	0	1,204	0		
Sup Serv-Business w/o Grants	2500	114,283	0	0	17,920	0	96,363	0	96,363		
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	97,821	0	80,000	0	17,821	0	17,821	0		
Oper & Maint of Plant Serv w/o Grants	2600	370,553	0	11,213	2	0	359,338	359,338	0		
Student Transportation Services	2700-2799	164,789	0	58,671	0	106,118	0	106,118	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	128,025	0	0	0	0	128,025	0	128,025		
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	111,959	38,657	4,300	0	69,002	0	69,002	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		
Total All Programs		2,228,826	38,657	239,446	45,991	1,184,398	720,334	1,661,888	242,844		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	1,870,424	1,661,888
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	146,253	242,844
Carry Forward: From FY 2018-2019 Data	39,530	107,876
Total Indirect Costs	185,783 (A)	350,720 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	1,661,888	
Actual Indirect Costs:		
Admin. Charges	242,844	
Carry Forward: From FY 2018-2019 Data	39,530	
Total Indirect Costs	282,374	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,661,888	174,498	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	282,374	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	107,876	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,270,259 (B)	1,184,398 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	483,799	720,334
Carry Forward: From FY 2018-2019 Data	680,644	1,045,659
Total Indirect Costs	1,164,443 (A)	1,765,993 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	1,184,398	
Actual Indirect Costs:		
Admin. Charges	720,334	
Carry Forward: From FY 2018-2019 Data	680,644	
Total Indirect Costs	1,400,978	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,184,398	355,319 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,400,978 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,045,659	

* 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.