



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030

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	39,715,327	0	18,478	259,649	39,437,200	0	39,437,200	0		
Support Serv-Students	2100-2199	5,044,050	0	17,111	0	5,026,939	0	5,026,939	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	7,163,696	0	737	813	7,162,146	0	7,162,146	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	4,437,831	0	0	1,841,312	2,596,519	0	2,596,519	0		
Support Serv-General Admin w/o Grants	2300	752,275	0	0	19,792	0	732,483	732,483	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	3,408	0	0	0	3,408	0	3,408	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	414,868	0	0	0	0	414,868	0	414,868		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,947,627	0	13,730	0	5,933,897	0	5,933,897	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,469,536	0	0	0	0	1,469,536	0	1,469,536		
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	2,905,003	0	0	0	2,905,003	0	2,905,003	0		
Oper & Maint of Plant Serv w/o Grants	2600	7,009,492	0	143,897	0	0	6,865,595	6,865,595	0		
Student Transportation Services	2700-2799	1,861,483	0	0	0	1,861,483	0	1,861,483	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	210,293	0	0	0	210,293	0	210,293	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,411,437	0	0	0	0	5,411,437	0	5,411,437		
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	-2,097	0	0	0	0	-2,097	0	-2,097		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	93,684	0	0	0	93,684	0	93,684	0		
Food Services Operations	3100	2,736,980	686,957	18	0	2,050,005	0	2,050,005	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	530,840	0	0	0	530,840	0	530,840	0		
Education for Adults	3400	5,159	0	0	0	5,159	0	5,159	0		
Facil Acquisition & Construction Svcs	4000	14,580	0	14,580	0	0	0	0	0		
Other Uses	5000	13,566	0	0	13,566	0	0	0	0		
Debt Service	5100	412,980	0	0	412,980	0	0	0	0		
Total All Programs		86,152,018	686,957	208,551	2,548,112	67,816,576	14,891,822	75,414,654	7,293,744		



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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)	71,880,557	75,414,654
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,165,850	7,293,744
Carry Forward: From FY 2018-2019 Data	2,732,327	2,107,532
Total Indirect Costs	9,898,177 (A)	9,401,276 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	75,414,654	
Actual Indirect Costs:		
Admin. Charges	7,293,744	
Carry Forward: From FY 2018-2019 Data	2,732,327	
Total Indirect Costs	10,026,071	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 75,414,654	7,918,539	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	10,026,071	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,107,532	

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)	23.65 %	20.21 %
Direct Costs (34 CFR 75.567)	63,662,243 (B)	67,816,576 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,595,725	14,891,822
Carry Forward: From FY 2018-2019 Data	-41,342	-1,188,140
Total Indirect Costs	14,554,383 (A)	13,703,682 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	67,816,576	
Actual Indirect Costs:		
Admin. Charges	14,891,822	
Carry Forward: From FY 2018-2019 Data	-41,342	
Total Indirect Costs	14,850,480	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.65 X 67,816,576	16,038,620 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	14,850,480 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-1,188,140	

* 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.