



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1030

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	10,851,029	0	492,850	0	10,358,179	0	10,358,179	0
Support Serv-Students	2100-2199	1,053,654	0	0	0	1,053,654	0	1,053,654	0
Support Serv-Inst Staff	2200-2219, 2221-2299	789,840	0	70,657	0	719,183	0	719,183	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	74,766	0	0	0	0	74,766	74,766	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	340,599	0	0	0	0	340,599	0	340,599
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,170,102	0	0	0	1,170,102	0	1,170,102	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	515,799	0	0	0	0	515,799	0	515,799
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	10,143	0	0	0	10,143	0	10,143	0
Oper & Maint of Plant Serv w/o Grants	2600	2,094,231	0	341,459	0	0	1,752,772	1,752,772	0
Student Transportation Services	2700-2799	625,884	0	14,124	0	611,760	0	611,760	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,304	0	0	0	4,304	0	4,304	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	371,738	0	0	0	0	371,738	0	371,738
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	18,166	0	0	0	0	18,166	0	18,166
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	519,110	188,529	7,652	0	322,929	0	322,929	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	2,745	0	0	0	2,745	0	2,745	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		18,442,110	188,529	926,742	0	14,252,999	3,073,840	16,080,537	1,246,302



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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)	8.16	7.56
Direct Costs (34 CFR 75.567)	15,334,535	16,080,537
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	983,463	1,246,302
Carry Forward: From FY 2018-2019 Data	35,474	-30,396
Total Indirect Costs	1,018,937 (A)	1,215,906 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	16,080,537	
Actual Indirect Costs:		
Admin. Charges	1,246,302	
Carry Forward: From FY 2018-2019 Data	35,474	
Total Indirect Costs	1,281,776	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.16 X 16,080,537	1,312,172	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,281,776	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-30,396	

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)	21.89 %	21.83 %
Direct Costs (34 CFR 75.567)	13,646,017 (B)	14,252,999 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,304,685	3,073,840
Carry Forward: From FY 2018-2019 Data	83,046	36,905
Total Indirect Costs	2,387,731 (A)	3,110,745 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	14,252,999	
Actual Indirect Costs:		
Admin. Charges	3,073,840	
Carry Forward: From FY 2018-2019 Data	83,046	
Total Indirect Costs	3,156,886	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.89 X 14,252,999	3,119,981 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,156,886 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	36,905	

* 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.