



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2530

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	5,358,131	0	23,341	1,911	5,332,879	0	5,332,879	0
Support Serv-Students	2100-2199	314,587	0	39,745	0	274,842	0	274,842	0
Support Serv-Inst Staff	2200-2219, 2221-2299	579,144	0	176,686	0	402,458	0	402,458	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	13,757	0	0	0	0	13,757	13,757	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	13,228	0	0	0	13,228	0	13,228	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	255,022	0	0	0	0	255,022	0	255,022
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	544,089	0	0	4,375	539,714	0	539,714	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	170,303	0	0	0	0	170,303	0	170,303
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	56,577	0	28,255	0	28,322	0	28,322	0
Oper & Maint of Plant Serv w/o Grants	2600	1,105,413	0	9,644	0	0	1,095,769	1,095,769	0
Student Transportation Services	2700-2799	273,274	0	0	0	273,274	0	273,274	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	43,844	0	0	0	0	43,844	0	43,844
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	1,194	0	0	0	0	1,194	0	1,194
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	610,074	28,848	1,733	0	579,493	0	579,493	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	48,497	0	0	0	48,497	0	48,497	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,357	0	0	0	2,357	0	2,357	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		9,389,491	28,848	279,404	6,286	7,495,064	1,579,889	8,604,590	470,363



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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)	5.65	5.50
Direct Costs (34 CFR 75.567)	8,522,108	8,604,590
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	416,762	470,363
Carry Forward: From FY 2018-2019 Data	18,685	2,889
Total Indirect Costs	435,447 (A)	473,252 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	8,604,590	
Actual Indirect Costs:		
Admin. Charges	470,363	
Carry Forward: From FY 2018-2019 Data	18,685	
Total Indirect Costs	489,048	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.65 X 8,604,590	486,159	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	489,048	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,889	

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)	22.67 %	20.63 %
Direct Costs (34 CFR 75.567)	7,394,901 (B)	7,495,064 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,365,056	1,579,889
Carry Forward: From FY 2018-2019 Data	85,925	-33,317
Total Indirect Costs	1,450,981 (A)	1,546,572 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	7,495,064	
Actual Indirect Costs:		
Admin. Charges	1,579,889	
Carry Forward: From FY 2018-2019 Data	85,925	
Total Indirect Costs	1,665,814	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.67 X 7,495,064	1,699,131 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,665,814 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-33,317	

* 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.