



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2830

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	9,344,645	0	24,172	0	9,320,473	0	9,320,473	0		
Support Serv-Students	2100-2199	975,329	0	0	106,490	868,839	0	868,839	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,288,701	0	133,838	500	1,154,363	0	1,154,363	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	112,469	0	0	0	0	112,469	112,469	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	333,836	0	0	0	0	333,836	0	333,836		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	795,964	0	0	0	795,964	0	795,964	0		
Sup Serv-Business w/ Grants	2500	1,460	0	0	1,460	0	0	0	0		
Sup Serv-Business w/o Grants	2500	185,950	0	0	10,781	0	175,169	0	175,169		
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	116,125	0	0	0	0	116,125	116,125	0		
Oper & Maint of Plant Serv w/ Grants	2600	270,020	0	0	0	270,020	0	270,020	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,639,740	0	3,452	0	0	1,636,288	1,636,288	0		
Student Transportation Services	2700-2799	392,415	0	153,940	0	238,475	0	238,475	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	150	0	0	0	150	0	150	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	374,139	0	0	0	0	374,139	0	374,139		
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	37,090	0	0	0	0	37,090	0	37,090		
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	327,248	85,279	0	0	241,969	0	241,969	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	109,918	0	0	0	109,918	0	109,918	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	189,800	0	0	189,800	0	0	0	0		
<b>Total All Programs</b>		<b>16,494,999</b>	<b>85,279</b>	<b>315,402</b>	<b>309,031</b>	<b>13,000,171</b>	<b>2,785,116</b>	<b>14,865,053</b>	<b>920,234</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)	6.07	5.55
Direct Costs (34 CFR 75.567)	12,812,791	14,865,053
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	852,172	920,234
Carry Forward: From FY 2018-2019 Data	-113,297	-95,372
Total Indirect Costs	738,875 (A)	824,862 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	14,865,053	
Actual Indirect Costs:		
Admin. Charges	920,234	
Carry Forward: From FY 2018-2019 Data	-113,297	
Total Indirect Costs	806,937	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.07 X 14,865,053	902,309	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	806,937	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-95,372	

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)	23.78 %	20.99 %
Direct Costs (34 CFR 75.567)	11,273,860 (B)	13,000,171 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,599,215	2,785,116
Carry Forward: From FY 2018-2019 Data	249,978	-56,347
Total Indirect Costs	1,849,193 (A)	2,728,769 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	13,000,171	
Actual Indirect Costs:		
Admin. Charges	2,785,116	
Carry Forward: From FY 2018-2019 Data	249,978	
Total Indirect Costs	3,035,094	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.78 X 13,000,171	3,091,441 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,035,094 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-56,347	

\* 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.