



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3030

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	3,019,658	0	4,396	135,791	2,879,471	0	2,879,471	0
Support Serv-Students	2100-2199	68,836	0	0	2,000	66,836	0	66,836	0
Support Serv-Inst Staff	2200-2219, 2221-2299	274,710	0	49,663	0	225,047	0	225,047	0
Educational Library Services	2220	36,094	0	0	0	36,094	0	36,094	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	12,824	0	0	0	0	12,824	12,824	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	206,105	0	0	21,013	0	185,092	0	185,092
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	308,958	0	0	0	308,958	0	308,958	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	59,782	0	0	11,332	0	48,450	0	48,450
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	17,806	0	8,964	0	8,842	0	8,842	0
Oper & Maint of Plant Serv w/o Grants	2600	468,476	0	15,300	0	0	453,176	453,176	0
Student Transportation Services	2700-2799	249,108	0	0	0	249,108	0	249,108	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	134,506	0	0	0	0	134,506	0	134,506
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	199,347	111,379	0	0	87,968	0	87,968	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
<b>Total All Programs</b>		<b>5,056,210</b>	<b>111,379</b>	<b>78,323</b>	<b>170,136</b>	<b>3,862,324</b>	<b>834,048</b>	<b>4,328,324</b>	<b>368,048</b>



# Colorado Department of Education

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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)	10.50	8.98
Direct Costs (34 CFR 75.567)	3,820,889	4,328,324
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	324,637	368,048
Carry Forward: From FY 2018-2019 Data	106,915	20,489
Total Indirect Costs	431,552 (A)	388,537 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	4,328,324	
Actual Indirect Costs:		
Admin. Charges	368,048	
Carry Forward: From FY 2018-2019 Data	106,915	
Total Indirect Costs	474,963	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,328,324	454,474	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	474,963	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	20,489	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.61 %	20.51 %
Direct Costs (34 CFR 75.567)	3,410,494 (B)	3,862,324 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	688,197	834,048
Carry Forward: From FY 2018-2019 Data	-80,090	-42,067
Total Indirect Costs	608,107 (A)	791,981 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	3,862,324	
Actual Indirect Costs:		
Admin. Charges	834,048	
Carry Forward: From FY 2018-2019 Data	-80,090	
Total Indirect Costs	753,958	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.61 X 3,862,324	796,025 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	753,958 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-42,067	

\* 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.