



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3130

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	9,382,687	7,749	0	59,804	9,315,134	0	9,315,134	0
Support Serv-Students	2100-2199	461,817	0	0	0	461,817	0	461,817	0
Support Serv-Inst Staff	2200-2219, 2221-2299	387,259	0	0	0	387,259	0	387,259	0
Educational Library Services	2220	106,490	0	0	11,372	95,118	0	95,118	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	74,626	0	0	0	0	74,626	74,626	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	371,537	0	0	0	0	371,537	0	371,537
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,188,508	0	0	0	1,188,508	0	1,188,508	0
Sup Serv-Business w/ Grants	2500	7,983	0	0	0	7,983	0	7,983	0
Sup Serv-Business w/o Grants	2500	337,746	0	0	37,056	0	300,690	0	300,690
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	135,654	0	0	0	135,654	0	135,654	0
Oper & Maint of Plant Serv w/o Grants	2600	1,649,036	0	0	0	0	1,649,036	1,649,036	0
Student Transportation Services	2700-2799	592,645	0	0	0	592,645	0	592,645	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	229,949	0	0	0	229,949	0	229,949	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	585,424	0	0	34,000	0	551,424	0	551,424
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	-6,290	0	0	-6,290	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	462,950	165,543	0	0	297,407	0	297,407	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
Total All Programs		15,968,021	173,292	0	135,942	12,711,474	2,947,313	14,435,136	1,223,651



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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)	10.27	7.26
Direct Costs (34 CFR 75.567)	12,578,170	14,435,136
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,047,413	1,223,651
Carry Forward: From FY 2018-2019 Data	83,616	-175,221
Total Indirect Costs	1,131,029 (A)	1,048,430 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	14,435,136	
Actual Indirect Costs:		
Admin. Charges	1,223,651	
Carry Forward: From FY 2018-2019 Data	83,616	
Total Indirect Costs	1,307,267	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.27 X 14,435,136	1,482,488	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,307,267	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-175,221	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.74 %	19.19 %
Direct Costs (34 CFR 75.567)	10,832,940 (B)	12,711,474 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,756,653	2,947,313
Carry Forward: From FY 2018-2019 Data	-56,166	-507,901
Total Indirect Costs	2,700,487 (A)	2,439,412 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	12,711,474	
Actual Indirect Costs:		
Admin. Charges	2,947,313	
Carry Forward: From FY 2018-2019 Data	-56,166	
Total Indirect Costs	2,891,147	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.74 X 12,711,474	3,399,048 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,891,147 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-507,901	

* 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.