



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3000

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 | 27,088,045 | 0 | 115,610 | 718,975 | 26,253,460 | 0 | 26,253,460 | 0 | | |
| Support Serv-Students | 2100-2199 | 3,602,907 | 0 | 0 | 12,395 | 3,590,512 | 0 | 3,590,512 | 0 | | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 4,133,621 | 0 | 5,899 | 0 | 4,127,722 | 0 | 4,127,722 | 0 | | |
| Educational Library Services | 2220 | 419,805 | 0 | 0 | 0 | 419,805 | 0 | 419,805 | 0 | | |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Support Serv-General Admin w/o Grants | 2300 | 376,692 | 0 | 0 | 0 | 0 | 376,692 | 376,692 | 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 | 359,550 | 0 | 0 | 0 | 0 | 359,550 | 0 | 359,550 | | |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-School Admin | 2400-2499 | 2,608,971 | 0 | 557 | 0 | 2,608,414 | 0 | 2,608,414 | 0 | | |
| Sup Serv-Business w/ Grants | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-Business w/o Grants | 2500 | 534,958 | 0 | 0 | 0 | 0 | 534,958 | 0 | 534,958 | | |
| 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 | 227,514 | 0 | 0 | 0 | 227,514 | 0 | 227,514 | 0 | | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 4,298,164 | 0 | 14,345 | 0 | 0 | 4,283,819 | 4,283,819 | 0 | | |
| Student Transportation Services | 2700-2799 | 1,445,488 | 0 | 146,992 | 0 | 1,298,496 | 0 | 1,298,496 | 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 | 2,281,108 | 0 | 297,008 | 0 | 0 | 1,984,100 | 0 | 1,984,100 | | |
| 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 | 1,353,518 | 455,090 | 0 | 0 | 898,428 | 0 | 898,428 | 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 | 18,832 | 0 | 18,832 | 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 | | 48,749,173 | 455,090 | 599,243 | 731,370 | 39,424,351 | 7,539,119 | 44,084,862 | 2,878,608 | | |



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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) | 4.81 | 7.43 |
| Direct Costs (34 CFR 75.567) | 40,452,431 | 44,084,862 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 3,811,980 | 2,878,608 |
| Carry Forward: From FY 2018-2019 Data | -361,141 | 396,985 |
| Total Indirect Costs | 3,450,839 (A) | 3,275,593 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2020-2021) | | |
| Actual Direct Costs | 44,084,862 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 2,878,608 | |
| Carry Forward: From FY 2018-2019 Data | -361,141 | |
| Total Indirect Costs | 2,517,467 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 4.81 X 44,084,862 | 2,120,482 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2020-2021) | 2,517,467 | |
| Under or (Over) Recovery (E - F) (For use in FY 2022-2023) | 396,985 | |

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) | 18.48 % | 20.01 % |
| Direct Costs (34 CFR 75.567) | 36,170,486 (B) | 39,424,351 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 7,505,799 | 7,539,119 |
| Carry Forward: From FY 2018-2019 Data | 96,595 | 350,094 |
| Total Indirect Costs | 7,602,394 (A) | 7,889,213 (A) |
| b) ACTUAL COSTS: (From FY 2020-2021) | | |
| Actual Direct Costs | 39,424,351 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 7,539,119 | |
| Carry Forward: From FY 2018-2019 Data | 96,595 | |
| Total Indirect Costs | 7,635,714 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 18.48 X 39,424,351 | 7,285,620 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2020-2021) | 7,635,714 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2022-2023) | 350,094 | |

* 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.