



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010

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	3,550,558	0	0	0	3,550,558	0	3,550,558	0		
Support Serv-Students	2100-2199	445,629	0	8,071	0	437,558	0	437,558	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	133,014	0	0	0	133,014	0	133,014	0		
Educational Library Services	2220	32,374	0	0	0	32,374	0	32,374	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	140,958	0	0	0	0	140,958	140,958	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	150,144	0	0	0	0	150,144	0	150,144		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	471,801	0	0	0	471,801	0	471,801	0		
Sup Serv-Business w/ Grants	2500	13,602	0	0	5,057	8,545	0	8,545	0		
Sup Serv-Business w/o Grants	2500	174,502	0	0	11,438	0	163,064	0	163,064		
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	29,522	0	0	0	29,522	0	29,522	0		
Oper & Maint of Plant Serv w/o Grants	2600	518,469	0	776	0	0	517,693	517,693	0		
Student Transportation Services	2700-2799	285,772	0	1,291	0	284,481	0	284,481	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	173,412	0	90,836	0	82,576	0	82,576	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	208,126	0	0	0	0	208,126	0	208,126		
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	61,120	0	0	0	0	61,120	0	61,120		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	4,231	0	0	0	4,231	0	4,231	0		
Food Services Operations	3100	288,085	170,368	0	0	117,717	0	117,717	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	827,718	0	0	0	827,718	0	827,718	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>7,509,037</b>	<b>170,368</b>	<b>100,974</b>	<b>16,495</b>	<b>5,980,095</b>	<b>1,241,105</b>	<b>6,638,746</b>	<b>582,454</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)	7.43	10.27
Direct Costs (34 CFR 75.567)	6,001,716	6,638,746
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	325,819	582,454
Carry Forward: From FY 2018-2019 Data	10,447	99,642
Total Indirect Costs	336,266 (A)	682,096 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	6,638,746	
Actual Indirect Costs:		
Admin. Charges	582,454	
Carry Forward: From FY 2018-2019 Data	10,447	
Total Indirect Costs	592,901	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.43 X 6,638,746	493,259	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	592,901	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	99,642	

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)	19.64 %	21.34 %
Direct Costs (34 CFR 75.567)	5,353,949 (B)	5,980,095 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	950,475	1,241,105
Carry Forward: From FY 2018-2019 Data	-31,651	34,963
Total Indirect Costs	918,824 (A)	1,276,068 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	5,980,095	
Actual Indirect Costs:		
Admin. Charges	1,241,105	
Carry Forward: From FY 2018-2019 Data	-31,651	
Total Indirect Costs	1,209,454	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.64 X 5,980,095	1,174,491 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,209,454 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	34,963	

\* 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.