



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3060

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	1,350,633	0	111,566	2,165	1,236,902	0	1,236,902	0
Support Serv-Students	2100-2199	1,540	0	0	0	1,540	0	1,540	0
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	3,155	0	0	0	3,155	0	3,155	0
Support Serv-General Admin w/o Grants	2300	181,070	0	0	58,779	0	122,291	122,291	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	10,847	0	0	0	0	10,847	0	10,847
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	96,154	0	0	0	96,154	0	96,154	0
Sup Serv-Business w/ Grants	2500	12,455	0	0	0	12,455	0	12,455	0
Sup Serv-Business w/o Grants	2500	45,258	0	474	0	0	44,784	0	44,784
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	22,248	0	0	0	22,248	0	22,248	0
Oper & Maint of Plant Serv w/o Grants	2600	159,967	0	-121	-6,522	0	166,610	166,610	0
Student Transportation Services	2700-2799	164,297	0	82,284	0	82,013	0	82,013	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,969	0	0	0	3,969	0	3,969	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	91,994	0	0	0	0	91,994	0	91,994
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	77,109	36,006	0	0	41,103	0	41,103	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		2,220,696	36,006	194,203	54,422	1,499,539	436,526	1,788,440	147,625



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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)	6.23	10.03
Direct Costs (34 CFR 75.567)	1,643,500	1,788,440
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	104,948	147,625
Carry Forward: From FY 2018-2019 Data	-4,450	31,755
Total Indirect Costs	100,498 (A)	179,380 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	1,788,440	
Actual Indirect Costs:		
Admin. Charges	147,625	
Carry Forward: From FY 2018-2019 Data	-4,450	
Total Indirect Costs	143,175	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.23 X 1,788,440	111,420	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	143,175	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	31,755	

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)	28.73 %	29.88 %
Direct Costs (34 CFR 75.567)	1,364,271 (B)	1,499,539 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	309,659	436,526
Carry Forward: From FY 2018-2019 Data	5,882	11,590
Total Indirect Costs	315,541 (A)	448,116 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	1,499,539	
Actual Indirect Costs:		
Admin. Charges	436,526	
Carry Forward: From FY 2018-2019 Data	5,882	
Total Indirect Costs	442,408	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.73 X 1,499,539	430,818 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	442,408 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	11,590	

* 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.