



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100

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	42,505,789	0	0	1,170,867	41,334,922	0	41,334,922	0
Support Serv-Students	2100-2199	4,186,606	0	0	0	4,186,606	0	4,186,606	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,955,996	0	0	12,750	2,943,246	0	2,943,246	0
Educational Library Services	2220	809,510	0	195,914	27,066	586,530	0	586,530	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	266,937	0	0	211,269	0	55,668	55,668	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	651,599	0	0	0	0	651,599	0	651,599
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,288,652	0	0	0	6,288,652	0	6,288,652	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	596,930	0	0	0	0	596,930	0	596,930
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	366,387	0	0	0	366,387	0	366,387	0
Oper & Maint of Plant Serv w/o Grants	2600	9,237,125	0	0	-1,441	0	9,238,566	9,238,566	0
Student Transportation Services	2700-2799	1,756,453	0	109,940	0	1,646,513	0	1,646,513	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	53,379	0	0	0	53,379	0	53,379	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,302,583	0	5,548	15,110	0	2,281,925	0	2,281,925
Sup Serv Central: Cabinet Level w Grants	2801	562,589	0	0	497,921	64,668	0	64,668	0
Sup Serv Central: Cabinet Level w/o Grants	2801	287,238	0	0	0	0	287,238	287,238	0
Planning/Evaluation	2810-2814	108,055	0	0	0	108,055	0	108,055	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	20,500	0	0	20,500	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	194,468	0	0	0	194,468	0	194,468	0
Food Services Operations	3100	2,216,638	748,994	0	310,354	1,157,290	0	1,157,290	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	1,068	0	0	0	1,068	0	1,068	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,461,062	0	818,217	448,246	194,599	0	194,599	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	184,520	0	0	184,520	0	0	0	0
Total All Programs		77,014,084	748,994	1,129,619	2,897,162	59,126,383	13,111,926	68,707,855	3,530,454



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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)	6.39	3.99
Direct Costs (34 CFR 75.567)	58,094,625	68,707,855
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,878,332	3,530,454
Carry Forward: From FY 2018-2019 Data	69,120	-790,858
Total Indirect Costs	2,947,452 (A)	2,739,596 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	68,707,855	
Actual Indirect Costs:		
Admin. Charges	3,530,454	
Carry Forward: From FY 2018-2019 Data	69,120	
Total Indirect Costs	3,599,574	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.39 X 68,707,855	4,390,432	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,599,574	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-790,858	

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)	22.91 %	22.89 %
Direct Costs (34 CFR 75.567)	50,923,960 (B)	59,126,383 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,671,878	13,111,926
Carry Forward: From FY 2018-2019 Data	853,735	419,807
Total Indirect Costs	8,525,613 (A)	13,531,733 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	59,126,383	
Actual Indirect Costs:		
Admin. Charges	13,111,926	
Carry Forward: From FY 2018-2019 Data	853,735	
Total Indirect Costs	13,965,661	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.91 X 59,126,383	13,545,854 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	13,965,661 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	419,807	

* 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.