



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3110

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	22,985,807	0	69,991	524,746	22,391,070	0	22,391,070	0
Support Serv-Students	2100-2199	2,081,703	0	0	0	2,081,703	0	2,081,703	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,616,274	0	0	0	1,616,274	0	1,616,274	0
Educational Library Services	2220	26,692	0	0	0	26,692	0	26,692	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	86,803	0	0	0	0	86,803	86,803	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	727,149	0	0	0	0	727,149	0	727,149
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,194,534	0	0	0	2,194,534	0	2,194,534	0
Sup Serv-Business w/ Grants	2500	5,738	0	0	5,738	0	0	0	0
Sup Serv-Business w/o Grants	2500	532,706	0	0	42,774	0	489,932	0	489,932
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	57,857	0	0	0	57,857	0	57,857	0
Oper & Maint of Plant Serv w/o Grants	2600	3,483,866	0	11,150	0	0	3,472,716	3,472,716	0
Student Transportation Services	2700-2799	1,094,685	0	65,556	0	1,029,129	0	1,029,129	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	70,427	0	6,906	0	63,521	0	63,521	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,342,420	0	0	25,324	0	1,317,096	0	1,317,096
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	1,195,786	113,507	30,890	0	1,051,389	0	1,051,389	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	15,000	0	0	0	15,000	0	15,000	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	30,975	0	30,975	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	740,069	0	0	738,846	1,223	0	1,223	0
<b>Total All Programs</b>		<b>38,288,491</b>	<b>113,507</b>	<b>215,468</b>	<b>1,337,428</b>	<b>30,528,392</b>	<b>6,093,696</b>	<b>34,087,911</b>	<b>2,534,177</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	8.55
Direct Costs (34 CFR 75.567)	31,125,202	34,087,911
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,187,102	2,534,177
Carry Forward: From FY 2018-2019 Data	380,532	381,977
Total Indirect Costs	1,567,634 (A)	2,916,154 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	34,087,911	
Actual Indirect Costs:		
Admin. Charges	2,534,177	
Carry Forward: From FY 2018-2019 Data	380,532	
Total Indirect Costs	2,914,709	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.43 X 34,087,911	2,532,732	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,914,709	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	381,977	

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)	24.08 %	17.91 %
Direct Costs (34 CFR 75.567)	27,151,556 (B)	30,528,392 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,224,430	6,093,696
Carry Forward: From FY 2018-2019 Data	631,803	-625,738
Total Indirect Costs	4,856,233 (A)	5,467,958 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	30,528,392	
Actual Indirect Costs:		
Admin. Charges	6,093,696	
Carry Forward: From FY 2018-2019 Data	631,803	
Total Indirect Costs	6,725,499	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.08 X 30,528,392	7,351,237 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	6,725,499 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-625,738	

\* 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.