



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120

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	124,650,665	0	1,043,326	3,351,411	120,255,928	0	120,255,928	0
Support Serv-Students	2100-2199	37,645,070	0	265,172	3,996,745	33,383,153	0	33,383,153	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,623,380	0	10,644	615,723	10,997,013	0	10,997,013	0
Educational Library Services	2220	248,728	0	0	0	248,728	0	248,728	0
Support Serv-General Admin w/ Grants	2300	31,438	0	0	0	31,438	0	31,438	0
Support Serv-General Admin w/o Grants	2300	753,125	0	0	2,500	0	750,625	750,625	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	1,794,292	0	0	5,250	0	1,789,042	0	1,789,042
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	17,325,107	0	0	1,660,203	15,664,904	0	15,664,904	0
Sup Serv-Business w/ Grants	2500	44,401	0	0	0	44,401	0	44,401	0
Sup Serv-Business w/o Grants	2500	4,252,561	0	50,971	688,990	0	3,512,600	0	3,512,600
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	465,382	0	15,262	0	450,120	0	450,120	0
Oper & Maint of Plant Serv w/o Grants	2600	25,792,416	0	606,566	729	0	25,185,121	25,185,121	0
Student Transportation Services	2700-2799	5,946,910	0	1,185,748	10,600	4,750,562	0	4,750,562	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,310,684	0	1,902,945	0	2,407,739	0	2,407,739	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,450,335	0	1,508,260	2,569,451	0	13,372,624	0	13,372,624
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	108,167	0	0	28,039	0	80,128	0	80,128
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	165,192	0	0	0	165,192	0	165,192	0
Food Services Operations	3100	10,307,391	4,746,471	30,700	1,749	5,528,471	0	5,528,471	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	166,066	0	0	0	166,066	0	166,066	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	5,974,600	0	4,397,415	1,546,092	31,093	0	31,093	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	5,835,443	0	0	5,819,038	16,405	0	16,405	0
<b>Total All Programs</b>		<b>274,891,353</b>	<b>4,746,471</b>	<b>11,017,009</b>	<b>20,296,520</b>	<b>194,141,213</b>	<b>44,690,140</b>	<b>220,076,959</b>	<b>18,754,394</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)	10.32	8.07
Direct Costs (34 CFR 75.567)	207,625,230	220,076,959
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,127,390	18,754,394
Carry Forward: From FY 2018-2019 Data	2,960,831	-996,717
Total Indirect Costs	16,088,221 (A)	17,757,677 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	220,076,959	
Actual Indirect Costs:		
Admin. Charges	18,754,394	
Carry Forward: From FY 2018-2019 Data	2,960,831	
Total Indirect Costs	21,715,225	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.32 X 220,076,959	22,711,942	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	21,715,225	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-996,717	

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)	24.26 %	23.75 %
Direct Costs (34 CFR 75.567)	185,024,852 (B)	194,141,213 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,609,459	44,690,140
Carry Forward: From FY 2018-2019 Data	3,824,874	1,416,356
Total Indirect Costs	35,434,333 (A)	46,106,496 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	194,141,213	
Actual Indirect Costs:		
Admin. Charges	44,690,140	
Carry Forward: From FY 2018-2019 Data	3,824,874	
Total Indirect Costs	48,515,014	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.26 X 194,141,213	47,098,658 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	48,515,014 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	1,416,356	

\* 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.