



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3140

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	16,599,127	0	14,220	1,220,674	15,364,233	0	15,364,233	0		
Support Serv-Students	2100-2199	1,009,347	0	0	0	1,009,347	0	1,009,347	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,557,211	0	0	49,111	1,508,100	0	1,508,100	0		
Educational Library Services	2220	179,044	0	0	17,894	161,150	0	161,150	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	114,827	0	0	301	0	114,526	114,526	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	41,955	0	0	20,000	21,955	0	21,955	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	483,749	0	0	0	0	483,749	0	483,749		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,988,995	0	0	1,226	1,987,769	0	1,987,769	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	395,120	0	0	0	0	395,120	0	395,120		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,534,961	0	0	0	0	3,534,961	3,534,961	0		
Student Transportation Services	2700-2799	952,332	0	0	0	952,332	0	952,332	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,164,982	0	0	175	0	1,164,807	0	1,164,807		
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	957,622	391,341	6,490	709	559,082	0	559,082	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	14,492	0	0	0	14,492	0	14,492	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		28,993,764	391,341	20,710	1,310,090	21,578,460	5,693,163	25,227,947	2,043,676		



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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)	5.75	8.80
Direct Costs (34 CFR 75.567)	25,181,975	25,227,947
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,002,916	2,043,676
Carry Forward: From FY 2018-2019 Data	-417,867	175,202
Total Indirect Costs	1,585,049 (A)	2,218,878 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	25,227,947	
Actual Indirect Costs:		
Admin. Charges	2,043,676	
Carry Forward: From FY 2018-2019 Data	-417,867	
Total Indirect Costs	1,625,809	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.75 X 25,227,947	1,450,607	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,625,809	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	175,202	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.07 %	28.39 %
Direct Costs (34 CFR 75.567)	21,748,695 (B)	21,578,460 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,751,980	5,693,163
Carry Forward: From FY 2018-2019 Data	-497,867	432,930
Total Indirect Costs	4,254,113 (A)	6,126,093 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	21,578,460	
Actual Indirect Costs:		
Admin. Charges	5,693,163	
Carry Forward: From FY 2018-2019 Data	-497,867	
Total Indirect Costs	5,195,296	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.07 X 21,578,460	4,762,366 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	5,195,296 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	432,930	

* 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.