



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3145

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	6,177,090	0	11,866	212,952	5,952,272	0	5,952,272	0
Support Serv-Students	2100-2199	317,935	0	0	0	317,935	0	317,935	0
Support Serv-Inst Staff	2200-2219, 2221-2299	267,566	0	0	0	267,566	0	267,566	0
Educational Library Services	2220	34,513	0	0	0	34,513	0	34,513	0
Support Serv-General Admin w/ Grants	2300	2,065	0	0	0	2,065	0	2,065	0
Support Serv-General Admin w/o Grants	2300	213,446	0	0	0	0	213,446	213,446	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	435	0	0	0	0	435	0	435
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	648,305	0	0	0	648,305	0	648,305	0
Sup Serv-Business w/ Grants	2500	3,097	0	0	0	3,097	0	3,097	0
Sup Serv-Business w/o Grants	2500	276,271	0	0	0	0	276,271	0	276,271
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	83,880	0	0	0	83,880	0	83,880	0
Oper & Maint of Plant Serv w/o Grants	2600	1,127,598	0	0	0	0	1,127,598	1,127,598	0
Student Transportation Services	2700-2799	597,576	0	0	0	597,576	0	597,576	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	46,985	0	0	0	0	46,985	0	46,985
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	12,390	0	0	0	12,390	0	12,390	0
Other Sup Services w/o Grants	2900	25,407	0	0	25,407	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	529,944	246,804	0	0	283,140	0	283,140	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	747,450	0	747,450	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
<b>Total All Programs</b>		<b>11,111,953</b>	<b>246,804</b>	<b>759,316</b>	<b>238,359</b>	<b>8,202,739</b>	<b>1,664,735</b>	<b>9,543,783</b>	<b>323,691</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)	2.73	3.71
Direct Costs (34 CFR 75.567)	8,701,197	9,543,783
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	258,481	323,691
Carry Forward: From FY 2018-2019 Data	-33,228	29,918
Total Indirect Costs	225,253 (A)	353,609 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	9,543,783	
Actual Indirect Costs:		
Admin. Charges	323,691	
Carry Forward: From FY 2018-2019 Data	-33,228	
Total Indirect Costs	290,463	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.73 X 9,543,783	260,545	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	290,463	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	29,918	

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)	22.73 %	17.11 %
Direct Costs (34 CFR 75.567)	7,260,014 (B)	8,202,739 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,436,597	1,664,735
Carry Forward: From FY 2018-2019 Data	-61,719	-261,467
Total Indirect Costs	1,374,878 (A)	1,403,268 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	8,202,739	
Actual Indirect Costs:		
Admin. Charges	1,664,735	
Carry Forward: From FY 2018-2019 Data	-61,719	
Total Indirect Costs	1,603,016	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.73 X 8,202,739	1,864,483 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,603,016 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-261,467	

\* 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.