



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3200

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	5,642,337	26,440	29,551	303,352	5,282,994	0	5,282,994	0
Support Serv-Students	2100-2199	362,453	0	770	0	361,683	0	361,683	0
Support Serv-Inst Staff	2200-2219, 2221-2299	113,908	0	0	692	113,216	0	113,216	0
Educational Library Services	2220	64,976	0	0	2,267	62,709	0	62,709	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	440	0	0	0	0	440	440	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	167,519	0	17,695	0	149,824	0	149,824	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	330,560	0	12,855	1,946	0	315,759	0	315,759
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	667,896	0	0	0	667,896	0	667,896	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	155,012	0	0	0	0	155,012	0	155,012
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	26,610	0	0	0	26,610	0	26,610	0
Oper & Maint of Plant Serv w/o Grants	2600	1,353,207	0	3,276	1,485	0	1,348,446	1,348,446	0
Student Transportation Services	2700-2799	273,689	10,869	66,988	0	195,832	0	195,832	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	373,958	0	373,958	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	146,579	0	23,771	0	0	122,808	0	122,808
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	54,505	0	0	0	0	54,505	0	54,505
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	409,173	165,149	0	0	244,024	0	244,024	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	47,134	0	0	0	47,134	0	47,134	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>10,189,956</b>	<b>202,458</b>	<b>528,864</b>	<b>309,742</b>	<b>7,151,922</b>	<b>1,996,970</b>	<b>8,500,808</b>	<b>648,084</b>



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.14	8.70
Direct Costs (34 CFR 75.567)	8,441,588	8,500,808
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	522,073	648,084
Carry Forward: From FY 2018-2019 Data	-34,702	91,432
Total Indirect Costs	487,371 (A)	739,516 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	8,500,808	
Actual Indirect Costs:		
Admin. Charges	648,084	
Carry Forward: From FY 2018-2019 Data	-34,702	
Total Indirect Costs	613,382	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.14 X 8,500,808	521,950	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	613,382	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	91,432	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.33 %	30.00 %
Direct Costs (34 CFR 75.567)	7,180,229 (B)	7,151,922 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,542,509	1,996,970
Carry Forward: From FY 2018-2019 Data	220,052	190,882
Total Indirect Costs	1,762,561 (A)	2,187,852 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	7,151,922	
Actual Indirect Costs:		
Admin. Charges	1,996,970	
Carry Forward: From FY 2018-2019 Data	220,052	
Total Indirect Costs	2,217,022	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.33 X 7,151,922	2,026,140 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,217,022 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	190,882	

\* 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.