



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3000

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 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	29,839,374	0	33,506	1,047,687	28,758,181	0	28,758,181	0		
Support Serv-Students	2100-2199	3,677,879	0	4,890	10,223	3,662,766	0	3,662,766	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,886,078	0	7,549	0	3,878,529	0	3,878,529	0		
Educational Library Services	2220	473,648	0	0	0	473,648	0	473,648	0		
Support Serv-General Admin w/ Grants	2300	4,000	0	0	0	4,000	0	4,000	0		
Support Serv-General Admin w/o Grants	2300	333,476	0	0	0	0	333,476	333,476	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	64,187	0	0	0	64,187	0	64,187	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	383,173	0	0	0	0	383,173	0	383,173		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,828,396	0	2,172	0	2,826,224	0	2,826,224	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	586,587	0	0	0	0	586,587	0	586,587		
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	124,305	0	0	0	124,305	0	124,305	0		
Oper & Maint of Plant Serv w/o Grants	2600	4,618,444	0	30,489	0	0	4,587,955	4,587,955	0		
Student Transportation Services	2700-2799	1,755,138	0	153,579	0	1,601,559	0	1,601,559	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	22,936	0	0	0	22,936	0	22,936	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,597,559	0	131,119	0	0	1,466,440	0	1,466,440		
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	1,958,007	782,365	2,069	0	1,173,573	0	1,173,573	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	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		52,153,187	782,365	365,373	1,057,910	42,589,908	7,357,631	47,511,339	2,436,200		



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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 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.57	4.82
Direct Costs (34 CFR 75.567)	44,319,190	47,511,339
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,024,421	2,436,200
Carry Forward: From FY 2019-2020 Data	-410,674	-145,742
Total Indirect Costs	1,613,747 (A)	2,290,458 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	47,511,339	
Actual Indirect Costs:		
Admin. Charges	2,436,200	
Carry Forward: From FY 2019-2020 Data	-410,674	
Total Indirect Costs	2,025,526	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.57 X 47,511,339	2,171,268	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,025,526	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-145,742	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.68 %	16.37 %
Direct Costs (34 CFR 75.567)	39,548,839 (B)	42,589,908 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,060,382	7,357,631
Carry Forward: From FY 2019-2020 Data	-211,896	-384,161
Total Indirect Costs	5,848,486 (A)	6,973,470 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	42,589,908	
Actual Indirect Costs:		
Admin. Charges	7,357,631	
Carry Forward: From FY 2019-2020 Data	-211,896	
Total Indirect Costs	7,145,735	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.68 X 42,589,908	7,529,896 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	7,145,735 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-384,161	

* 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.