



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010

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	4,191,663	0	14,321	0	4,177,342	0	4,177,342	0		
Support Serv-Students	2100-2199	550,255	0	0	8,020	542,235	0	542,235	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	195,002	0	0	0	195,002	0	195,002	0		
Educational Library Services	2220	35,356	0	0	0	35,356	0	35,356	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	69,997	0	0	0	0	69,997	69,997	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	183,844	0	0	0	0	183,844	0	183,844		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	846,045	0	0	0	846,045	0	846,045	0		
Sup Serv-Business w/ Grants	2500	8,972	0	0	779	8,193	0	8,193	0		
Sup Serv-Business w/o Grants	2500	272,809	0	0	10,372	0	262,437	0	262,437		
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	36,601	0	0	0	36,601	0	36,601	0		
Oper & Maint of Plant Serv w/o Grants	2600	599,857	0	207	0	0	599,650	599,650	0		
Student Transportation Services	2700-2799	392,046	0	5,429	0	386,617	0	386,617	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	23,813	0	0	0	23,813	0	23,813	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	187,964	0	0	0	0	187,964	0	187,964		
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	68,990	0	0	0	0	68,990	0	68,990		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	4,552	0	0	0	4,552	0	4,552	0		
Food Services Operations	3100	340,783	173,907	0	0	166,876	0	166,876	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	662,592	0	13,235	0	649,357	0	649,357	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		
<b>Total All Programs</b>		<b>8,671,141</b>	<b>173,907</b>	<b>33,192</b>	<b>19,171</b>	<b>7,071,989</b>	<b>1,372,882</b>	<b>7,741,636</b>	<b>703,235</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 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.20
Direct Costs (34 CFR 75.567)	6,263,291	7,741,636
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	244,794	703,235
Carry Forward: From FY 2019-2020 Data	195,937	86,300
Total Indirect Costs	440,731 (A)	789,535 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	7,741,636	
Actual Indirect Costs:		
Admin. Charges	703,235	
Carry Forward: From FY 2019-2020 Data	195,937	
Total Indirect Costs	899,172	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,741,636	812,872	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	899,172	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	86,300	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.96 %	19.02 %
Direct Costs (34 CFR 75.567)	5,698,449 (B)	7,071,989 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,012,783	1,372,882
Carry Forward: From FY 2019-2020 Data	-130,490	-27,737
Total Indirect Costs	882,293 (A)	1,345,145 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	7,071,989	
Actual Indirect Costs:		
Admin. Charges	1,372,882	
Carry Forward: From FY 2019-2020 Data	-130,490	
Total Indirect Costs	1,242,392	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.96 X 7,071,989	1,270,129 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,242,392 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-27,737	

\* 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.