



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020

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

(Using FY 2021-2022 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	13,998,909	0	326,399	177,728	13,494,782	0	13,494,782	0
Support Serv-Students	2100-2199	2,269,121	0	2,000	0	2,267,121	0	2,267,121	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,529,371	0	0	0	1,529,371	0	1,529,371	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	163,332	0	0	0	0	163,332	163,332	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	50,969	0	0	0	50,969	0	50,969	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	838,333	0	1,669	0	0	836,664	0	836,664
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,603,495	0	80	0	1,603,415	0	1,603,415	0
Sup Serv-Business w/ Grants	2500	46,961	0	0	0	46,961	0	46,961	0
Sup Serv-Business w/o Grants	2500	463,184	0	0	0	0	463,184	0	463,184
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	257,608	0	99,917	0	157,691	0	157,691	0
Oper & Maint of Plant Serv w/o Grants	2600	2,092,892	0	16,742	0	0	2,076,150	2,076,150	0
Student Transportation Services	2700-2799	1,373,496	0	125,486	0	1,248,010	0	1,248,010	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	93,913	0	0	0	93,913	0	93,913	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	738,854	0	30,898	0	0	707,956	0	707,956
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	27,562	0	0	0	0	27,562	0	27,562
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	1,075,569	422,825	0	0	652,744	0	652,744	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	724	0	0	0	724	0	724	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	27,216	0	11,521	0	15,695	0	15,695	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	778,668	0	344,653	0	434,015	0	434,015	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	866,835	0	0	863,510	3,325	0	3,325	0
<b>Total All Programs</b>		<b>28,297,012</b>	<b>422,825</b>	<b>959,365</b>	<b>1,041,238</b>	<b>21,598,736</b>	<b>4,274,848</b>	<b>23,838,218</b>	<b>2,035,366</b>



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.13	9.15
Direct Costs (34 CFR 75.567)	23,825,655	23,838,218
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,049,495	2,035,366
Carry Forward: From FY 2019-2020 Data	47,570	144,889
Total Indirect Costs	1,097,065 (A)	2,180,255 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	23,838,218	
Actual Indirect Costs:		
Admin. Charges	2,035,366	
Carry Forward: From FY 2019-2020 Data	47,570	
Total Indirect Costs	2,082,936	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.13 X 23,838,218	1,938,047	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,082,936	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	144,889	

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)	16.73 %	21.84 %
Direct Costs (34 CFR 75.567)	21,842,148 (B)	21,598,736 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,328,706	4,274,848
Carry Forward: From FY 2019-2020 Data	-219,811	441,568
Total Indirect Costs	3,108,895 (A)	4,716,416 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	21,598,736	
Actual Indirect Costs:		
Admin. Charges	4,274,848	
Carry Forward: From FY 2019-2020 Data	-219,811	
Total Indirect Costs	4,055,037	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.73 X 21,598,736	3,613,469 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,055,037 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	441,568	

\* 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.