



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3085

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	12,575,603	0	0	293,278	12,282,325	0	12,282,325	0	0	
Support Serv-Students	2100-2199	845,529	0	0	5,000	840,529	0	840,529	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	342,081	0	0	0	342,081	0	342,081	0	0	
Educational Library Services	2220	200,828	0	0	0	200,828	0	200,828	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	51,596	0	0	0	0	51,596	51,596	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	318,452	0	0	0	0	318,452	0	318,452	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,318,253	0	0	0	1,318,253	0	1,318,253	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	633,178	0	0	21,478	0	611,700	0	611,700	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	5,200	0	0	0	5,200	0	5,200	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	2,269,142	0	11,284	0	0	2,257,858	2,257,858	0	0	
Student Transportation Services	2700-2799	637,179	0	0	0	637,179	0	637,179	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	630,907	0	1,654	0	0	629,253	0	629,253	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	875,499	370,862	0	0	504,637	0	504,637	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	320	0	0	0	320	0	320	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
<b>Total All Programs</b>		<b>20,703,767</b>	<b>370,862</b>	<b>12,938</b>	<b>319,756</b>	<b>16,131,352</b>	<b>3,868,859</b>	<b>18,440,806</b>	<b>1,559,405</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)	9.69	8.15
Direct Costs (34 CFR 75.567)	16,367,196	18,440,806
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	720,889	1,559,405
Carry Forward: From FY 2019-2020 Data	170,653	-56,856
Total Indirect Costs	891,542 (A)	1,502,549 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	18,440,806	
Actual Indirect Costs:		
Admin. Charges	1,559,405	
Carry Forward: From FY 2019-2020 Data	170,653	
Total Indirect Costs	1,730,058	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.69 X 18,440,806	1,786,914	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,730,058	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-56,856	

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)	26.45 %	23.83 %
Direct Costs (34 CFR 75.567)	14,357,788 (B)	16,131,352 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,367,069	3,868,859
Carry Forward: From FY 2019-2020 Data	372,696	-25,188
Total Indirect Costs	2,739,765 (A)	3,843,671 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	16,131,352	
Actual Indirect Costs:		
Admin. Charges	3,868,859	
Carry Forward: From FY 2019-2020 Data	372,696	
Total Indirect Costs	4,241,555	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.45 X 16,131,352	4,266,743 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,241,555 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-25,188	

\* 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.