



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100

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	49,212,482	0	30,267	1,458,597	47,723,618	0	47,723,618	0
Support Serv-Students	2100-2199	5,279,228	0	77,849	0	5,201,379	0	5,201,379	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,163,828	0	0	15,494	3,148,334	0	3,148,334	0
Educational Library Services	2220	788,810	0	150,863	30,587	607,360	0	607,360	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	309,394	0	0	221,584	0	87,810	87,810	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	839,155	0	0	0	0	839,155	0	839,155
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,877,201	0	0	55,751	6,821,450	0	6,821,450	0
Sup Serv-Business w/ Grants	2500	71,012	0	0	71,012	0	0	0	0
Sup Serv-Business w/o Grants	2500	659,360	0	25,506	0	0	633,854	0	633,854
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	102,562	0	0	0	102,562	0	102,562	0
Oper & Maint of Plant Serv w/o Grants	2600	9,438,153	0	78,284	4,275	0	9,355,594	9,355,594	0
Student Transportation Services	2700-2799	2,392,062	0	0	0	2,392,062	0	2,392,062	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,904,307	0	0	39,662	0	2,864,645	0	2,864,645
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	358,342	0	0	0	0	358,342	358,342	0
Planning/Evaluation	2810-2814	608,506	0	0	0	608,506	0	608,506	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	16,000	0	0	16,000	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	251,810	0	0	0	251,810	0	251,810	0
Food Services Operations	3100	3,421,085	1,184,653	22,328	400,764	1,813,340	0	1,813,340	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	16,070	0	0	0	16,070	0	16,070	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	4,665,178	0	4,165,000	441,086	59,092	0	59,092	0
Other Uses	5000	7,337	0	0	7,337	0	0	0	0
Debt Service	5100	189,155	0	0	189,155	0	0	0	0
<b>Total All Programs</b>		<b>91,571,037</b>	<b>1,184,653</b>	<b>4,550,097</b>	<b>2,951,304</b>	<b>68,745,583</b>	<b>14,139,400</b>	<b>78,547,329</b>	<b>4,337,654</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)	4.45	5.86
Direct Costs (34 CFR 75.567)	66,741,081	78,547,329
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,700,986	4,337,654
Carry Forward: From FY 2019-2020 Data	-580,194	262,104
Total Indirect Costs	2,120,792 (A)	4,599,758 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	78,547,329	
Actual Indirect Costs:		
Admin. Charges	4,337,654	
Carry Forward: From FY 2019-2020 Data	-580,194	
Total Indirect Costs	3,757,460	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.45 X 78,547,329	3,495,356	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,757,460	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	262,104	

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)	21.53 %	19.42 %
Direct Costs (34 CFR 75.567)	57,729,293 (B)	68,745,583 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,025,086	14,139,400
Carry Forward: From FY 2019-2020 Data	-128,894	-790,418
Total Indirect Costs	7,896,192 (A)	13,348,982 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	68,745,583	
Actual Indirect Costs:		
Admin. Charges	14,139,400	
Carry Forward: From FY 2019-2020 Data	-128,894	
Total Indirect Costs	14,010,506	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.53 X 68,745,583	14,800,924 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	14,010,506 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-790,418	

\* 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.