



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3110

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	27,591,237	0	7,613	770,766	26,812,858	0	26,812,858	0
Support Serv-Students	2100-2199	2,037,922	0	0	0	2,037,922	0	2,037,922	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,293,237	0	0	0	2,293,237	0	2,293,237	0
Educational Library Services	2220	30,557	0	0	0	30,557	0	30,557	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	75,308	0	0	0	0	75,308	75,308	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	638,569	0	0	0	0	638,569	0	638,569
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,618,907	0	0	0	2,618,907	0	2,618,907	0
Sup Serv-Business w/ Grants	2500	22,742	0	0	22,742	0	0	0	0
Sup Serv-Business w/o Grants	2500	474,460	0	0	-128,411	0	602,871	0	602,871
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	4,601,845	0	0	221,717	0	4,380,128	4,380,128	0
Student Transportation Services	2700-2799	1,567,227	0	287,109	0	1,280,118	0	1,280,118	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	1,644,910	0	25,104	37,365	0	1,582,441	0	1,582,441
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	9,433	0	0	0	9,433	0	9,433	0
Food Services Operations	3100	1,854,474	147,655	0	0	1,706,819	0	1,706,819	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	332,432	0	0	0	332,432	0	332,432	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,383,842	0	0	1,382,675	1,167	0	1,167	0
Total All Programs		47,177,102	147,655	319,826	2,306,854	37,123,450	7,279,317	41,578,886	2,823,881



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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)	9.19	6.14
Direct Costs (34 CFR 75.567)	35,051,324	41,578,886
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,336,898	2,823,881
Carry Forward: From FY 2019-2020 Data	727,134	-270,085
Total Indirect Costs	2,064,032 (A)	2,553,796 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	41,578,886	
Actual Indirect Costs:		
Admin. Charges	2,823,881	
Carry Forward: From FY 2019-2020 Data	727,134	
Total Indirect Costs	3,551,015	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.19 X 41,578,886	3,821,100	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,551,015	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-270,085	

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)	15.53 %	21.84 %
Direct Costs (34 CFR 75.567)	31,903,237 (B)	37,123,450 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,393,902	7,279,317
Carry Forward: From FY 2019-2020 Data	-687,228	826,817
Total Indirect Costs	3,706,674 (A)	8,106,134 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	37,123,450	
Actual Indirect Costs:		
Admin. Charges	7,279,317	
Carry Forward: From FY 2019-2020 Data	-687,228	
Total Indirect Costs	6,592,089	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.53 X 37,123,450	5,765,272 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	6,592,089 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	826,817	

* 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.