



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120

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	136,338,632	0	100,834	3,481,652	132,756,146	0	132,756,146	0
Support Serv-Students	2100-2199	39,129,917	0	1,349,029	1,260,758	36,520,130	0	36,520,130	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,524,878	0	21,534	1,128,635	13,374,709	0	13,374,709	0
Educational Library Services	2220	58,778	0	0	0	58,778	0	58,778	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	765,667	0	0	0	0	765,667	765,667	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	1,964,856	0	0	300	0	1,964,556	0	1,964,556
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	17,872,562	0	0	1,605,639	16,266,923	0	16,266,923	0
Sup Serv-Business w/ Grants	2500	44,402	0	0	0	44,402	0	44,402	0
Sup Serv-Business w/o Grants	2500	5,293,871	0	18,138	770,948	0	4,504,785	0	4,504,785
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	3,737,139	0	337,100	1,467,735	1,932,304	0	1,932,304	0
Oper & Maint of Plant Serv w/o Grants	2600	27,295,118	0	916,025	1,464	0	26,377,629	26,377,629	0
Student Transportation Services	2700-2799	7,375,145	0	1,327,718	93,067	5,954,360	0	5,954,360	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,568,866	0	1,085,000	0	483,866	0	483,866	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	20,122,104	0	3,429,686	1,440,788	0	15,251,630	0	15,251,630
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	64,775	0	0	15,771	0	49,004	0	49,004
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	11,656,935	5,094,102	21,260	2,877	6,538,696	0	6,538,696	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	178,699	0	0	0	178,699	0	178,699	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	9,606,370	0	8,050,358	1,521,397	34,615	0	34,615	0
Other Uses	5000	53,060	0	0	53,060	0	0	0	0
Debt Service	5100	5,827,366	0	0	5,811,134	16,232	0	16,232	0
<b>Total All Programs</b>		<b>303,479,140</b>	<b>5,094,102</b>	<b>16,656,682</b>	<b>18,655,225</b>	<b>214,159,860</b>	<b>48,913,271</b>	<b>241,303,156</b>	<b>21,769,975</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)	8.44	9.39
Direct Costs (34 CFR 75.567)	220,962,640	241,303,156
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,859,193	21,769,975
Carry Forward: From FY 2019-2020 Data	-524,711	879,278
Total Indirect Costs	12,334,482 (A)	22,649,253 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	241,303,156	
Actual Indirect Costs:		
Admin. Charges	21,769,975	
Carry Forward: From FY 2019-2020 Data	-524,711	
Total Indirect Costs	21,245,264	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.44 X 241,303,156	20,365,986	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	21,245,264	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	879,278	

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)	22.82 %	22.07 %
Direct Costs (34 CFR 75.567)	194,154,224 (B)	214,159,860 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	32,539,520	48,913,271
Carry Forward: From FY 2019-2020 Data	-1,682,067	-1,640,076
Total Indirect Costs	30,857,453 (A)	47,273,195 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	214,159,860	
Actual Indirect Costs:		
Admin. Charges	48,913,271	
Carry Forward: From FY 2019-2020 Data	-1,682,067	
Total Indirect Costs	47,231,204	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.82 X 214,159,860	48,871,280 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	47,231,204 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-1,640,076	

\* 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.