



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3130

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	9,925,389	7,204	0	64,190	9,853,995	0	9,853,995	0	0	
Support Serv-Students	2100-2199	507,124	0	0	0	507,124	0	507,124	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	346,276	0	0	0	346,276	0	346,276	0	0	
Educational Library Services	2220	116,792	0	0	11,491	105,301	0	105,301	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	108,417	0	0	0	0	108,417	108,417	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	476,252	0	0	0	0	476,252	0	476,252	0	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,367,429	0	0	0	1,367,429	0	1,367,429	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	378,550	0	0	36,417	0	342,133	0	342,133	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	239,478	0	0	0	239,478	0	239,478	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	1,692,293	0	0	0	0	1,692,293	1,692,293	0	0	
Student Transportation Services	2700-2799	715,902	0	0	0	715,902	0	715,902	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	13,558	0	0	0	13,558	0	13,558	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	581,728	0	0	31,589	0	550,139	0	550,139	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	-83	0	0	-83	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	532,950	199,364	0	0	333,586	0	333,586	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	0	0	0	0	0	0	0	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	
Total All Programs		17,002,055	206,568	0	143,604	13,482,649	3,169,234	15,283,359	1,368,524	0	



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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)	8.85	9.44
Direct Costs (34 CFR 75.567)	13,463,387	15,283,359
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	700,785	1,368,524
Carry Forward: From FY 2019-2020 Data	58,088	74,035
Total Indirect Costs	758,873 (A)	1,442,559 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	15,283,359	
Actual Indirect Costs:		
Admin. Charges	1,368,524	
Carry Forward: From FY 2019-2020 Data	58,088	
Total Indirect Costs	1,426,612	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.85 X 15,283,359	1,352,577	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,426,612	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	74,035	

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)	19.37 %	24.17 %
Direct Costs (34 CFR 75.567)	11,836,041 (B)	13,482,649 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,746,670	3,169,234
Carry Forward: From FY 2019-2020 Data	-467,714	89,931
Total Indirect Costs	2,278,956 (A)	3,259,165 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	13,482,649	
Actual Indirect Costs:		
Admin. Charges	3,169,234	
Carry Forward: From FY 2019-2020 Data	-467,714	
Total Indirect Costs	2,701,520	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.37 X 13,482,649	2,611,589 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,701,520 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	89,931	

* 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.