



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3140

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	18,243,559	0	-3,500	1,516,019	16,731,040	0	16,731,040	0		
Support Serv-Students	2100-2199	1,634,216	0	0	0	1,634,216	0	1,634,216	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,424,906	0	0	36,228	1,388,678	0	1,388,678	0		
Educational Library Services	2220	251,255	0	0	22,510	228,745	0	228,745	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	152,692	0	0	574	0	152,118	152,118	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	379,739	0	0	340,079	39,660	0	39,660	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	503,714	0	0	0	0	503,714	0	503,714		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	164,141	0	0	0	164,141	0	164,141	0		
Sup Serv-School Admin	2400-2499	2,245,360	0	0	650	2,244,710	0	2,244,710	0		
Sup Serv-Business w/ Grants	2500	22,202	0	0	0	22,202	0	22,202	0		
Sup Serv-Business w/o Grants	2500	407,725	0	0	0	0	407,725	0	407,725		
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	13,456	0	0	0	13,456	0	13,456	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,809,854	0	0	0	0	3,809,854	3,809,854	0		
Student Transportation Services	2700-2799	938,534	0	0	0	938,534	0	938,534	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	79,324	0	0	0	79,324	0	79,324	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,408,556	0	21,900	569	0	1,386,087	0	1,386,087		
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	164,607	0	0	0	0	164,607	164,607	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	0	0	0	0	0	0	0	0		
Food Services Operations	3100	1,503,063	677,413	0	433	825,217	0	825,217	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	18,620	0	0	0	18,620	0	18,620	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	62,926	0	62,926	22,783	-22,783	0	-22,783	0		
<b>Total All Programs</b>		<b>33,428,449</b>	<b>677,413</b>	<b>81,326</b>	<b>1,939,845</b>	<b>24,305,760</b>	<b>6,424,105</b>	<b>28,432,339</b>	<b>2,297,526</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)	5.02	9.05
Direct Costs (34 CFR 75.567)	27,823,136	28,432,339
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,760,694	2,297,526
Carry Forward: From FY 2019-2020 Data	-594,996	275,227
Total Indirect Costs	1,165,698 (A)	2,572,753 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	28,432,339	
Actual Indirect Costs:		
Admin. Charges	2,297,526	
Carry Forward: From FY 2019-2020 Data	-594,996	
Total Indirect Costs	1,702,530	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.02 X 28,432,339	1,427,303	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,702,530	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	275,227	

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)	22.98 %	29.37 %
Direct Costs (34 CFR 75.567)	24,142,479 (B)	24,305,760 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,370,530	6,424,105
Carry Forward: From FY 2019-2020 Data	-124,338	714,303
Total Indirect Costs	5,246,192 (A)	7,138,408 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	24,305,760	
Actual Indirect Costs:		
Admin. Charges	6,424,105	
Carry Forward: From FY 2019-2020 Data	-124,338	
Total Indirect Costs	6,299,767	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.98 X 24,305,760	5,585,464 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	6,299,767 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	714,303	

\* 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.