



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3200

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	6,412,931	52,807	41,048	307,937	6,011,139	0	6,011,139	0
Support Serv-Students	2100-2199	384,827	0	0	0	384,827	0	384,827	0
Support Serv-Inst Staff	2200-2219, 2221-2299	88,880	0	0	1,164	87,716	0	87,716	0
Educational Library Services	2220	74,531	0	0	2,337	72,194	0	72,194	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	531	0	0	0	0	531	531	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	3,976	0	0	0	3,976	0	3,976	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	371,719	0	21,672	10,543	0	339,504	0	339,504
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	681,143	0	0	0	681,143	0	681,143	0
Sup Serv-Business w/ Grants	2500	4,590	0	0	0	4,590	0	4,590	0
Sup Serv-Business w/o Grants	2500	170,385	0	0	0	0	170,385	0	170,385
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	23,222	0	0	0	23,222	0	23,222	0
Oper & Maint of Plant Serv w/o Grants	2600	1,721,264	0	194,324	1,813	0	1,525,127	1,525,127	0
Student Transportation Services	2700-2799	441,744	23,005	150,261	0	268,478	0	268,478	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	103,669	0	100,786	0	2,883	0	2,883	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	99,488	0	-26,930	0	0	126,418	0	126,418
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	59,741	0	0	0	0	59,741	0	59,741
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	450,397	182,328	0	0	268,069	0	268,069	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	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		11,093,038	258,140	481,161	323,794	7,808,237	2,221,706	9,333,895	696,048



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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)	7.77	7.52
Direct Costs (34 CFR 75.567)	8,214,027	9,333,895
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	306,245	696,048
Carry Forward: From FY 2019-2020 Data	34,717	5,521
Total Indirect Costs	340,962 (A)	701,569 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	9,333,895	
Actual Indirect Costs:		
Admin. Charges	696,048	
Carry Forward: From FY 2019-2020 Data	34,717	
Total Indirect Costs	730,765	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.77 X 9,333,895	725,244	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	730,765	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	5,521	

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)	25.32 %	30.00 %
Direct Costs (34 CFR 75.567)	7,059,424 (B)	7,808,237 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,493,287	2,221,706
Carry Forward: From FY 2019-2020 Data	29,633	274,293
Total Indirect Costs	1,522,920 (A)	2,495,999 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	7,808,237	
Actual Indirect Costs:		
Admin. Charges	2,221,706	
Carry Forward: From FY 2019-2020 Data	29,633	
Total Indirect Costs	2,251,339	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.32 X 7,808,237	1,977,046 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,251,339 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	274,293	

* 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.