



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010

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<br>A | Food<br>B        | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost  | Direct<br>Cost          | Indirect<br>Cost  |
| Instruction  | 0010-2099            | 61,806,510            | 0                | 16,463         | 165,621                      | 61,624,426                | 0                 | 61,624,426              | 0                 |
| Support Serv-Students                                    | 2100-2199            | 5,981,529             | 0                | 0              | 0                            | 5,981,529                 | 0                 | 5,981,529               | 0                 |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 6,765,737             | 0                | 0              | 0                            | 6,765,737                 | 0                 | 6,765,737               | 0                 |
| Educational Library Services                             | 2220                 | 0                     | 0                | 0              | 0                            | 0                         | 0                 | 0                       | 0                 |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0                | 0              | 0                            | 0                         | 0                 | 0                       | 0                 |
| Support Serv-General Admin w/o Grants                    | 2300                 | 3,366,765             | 0                | 0              | 0                            | 0                         | 3,366,765         | 3,366,765               | 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                 | 915,514               | 0                | 0              | 0                            | 0                         | 915,514           | 0                       | 915,514           |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | 1,773,993             | 0                | 0              | 0                            | 1,773,993                 | 0                 | 1,773,993               | 0                 |
| Sup Serv-School Admin                                    | 2400-2499            | 7,062,880             | 0                | 0              | 0                            | 7,062,880                 | 0                 | 7,062,880               | 0                 |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0                | 0              | 0                            | 0                         | 0                 | 0                       | 0                 |
| Sup Serv-Business w/o Grants                             | 2500                 | 2,183,919             | 0                | 0              | 0                            | 0                         | 2,183,919         | 0                       | 2,183,919         |
| 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                 | 218,674               | 0                | 0              | 0                            | 0                         | 218,674           | 218,674                 | 0                 |
| Oper & Maint of Plant Serv w/ Grants                     | 2600                 | 603,552               | 0                | 18,595         | 234,316                      | 350,641                   | 0                 | 350,641                 | 0                 |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 9,423,611             | 0                | 17,552         | 0                            | 0                         | 9,406,059         | 9,406,059               | 0                 |
| Student Transportation Services                          | 2700-2799            | 3,111,260             | 0                | 0              | 20,707                       | 3,090,553                 | 0                 | 3,090,553               | 0                 |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 19,215                | 0                | 0              | 0                            | 19,215                    | 0                 | 19,215                  | 0                 |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 6,566,302             | 0                | 34,760         | 3,261                        | 0                         | 6,528,281         | 0                       | 6,528,281         |
| 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                 | 725,390               | 0                | 0              | 0                            | 0                         | 725,390           | 725,390                 | 0                 |
| Planning/Evaluation                                      | 2810-2814            | 169,987               | 0                | 0              | 0                            | 169,987                   | 0                 | 169,987                 | 0                 |
| Other Sup Services w Grants                              | 2900                 | 0                     | 0                | 0              | 0                            | 0                         | 0                 | 0                       | 0                 |
| Other Sup Services w/o Grants                            | 2900                 | 1,103,074             | 0                | 0              | 0                            | 0                         | 1,103,074         | 0                       | 1,103,074         |
| Volunteer Services                                       | 2910                 | 0                     | 0                | 0              | 0                            | 0                         | 0                 | 0                       | 0                 |
| Non-Instructional Services                               | 3000-3099            | 8,848                 | 0                | 0              | 0                            | 8,848                     | 0                 | 8,848                   | 0                 |
| Food Services Operations                                 | 3100                 | 3,301,412             | 1,313,454        | 45,199         | 39,742                       | 1,903,017                 | 0                 | 1,903,017               | 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                 | 192,146               | 0                | 0              | 0                            | 192,146                   | 0                 | 192,146                 | 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                 |
| <b>Total All Programs</b>                                |                      | <b>115,300,318</b>    | <b>1,313,454</b> | <b>132,569</b> | <b>463,647</b>               | <b>88,942,972</b>         | <b>24,447,676</b> | <b>102,659,860</b>      | <b>10,730,788</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><br>(From 2 years prior)                |               |                |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 9.92          | 10.50          |
| Direct Costs (34 CFR 75.567)   | 90,386,806    | 102,659,860    |
| Indirect Costs:  |               |                |
| Admin. Charges (34 CFR 75.565)   | 5,852,737     | 10,730,788     |
| Carry Forward: From FY 2019-2020 Data                                  | 351,462       | 898,392        |
| Total Indirect Costs   | 6,204,199 (A) | 11,629,180 (A) |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2021-2022)                  |               |                |
| Actual Direct Costs  | 102,659,860   |                |
| Actual Indirect Costs:   |               |                |
| Admin. Charges   | 10,730,788    |                |
| Carry Forward: From FY 2019-2020 Data                                  | 351,462       |                |
| Total Indirect Costs   | 11,082,250    |                |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |               |                |
| Actual Direct Costs  |               |                |
| Fixed Rate % X Actual Direct Costs                                     |               |                |
| 9.92 X 102,659,860   | 10,183,858    |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2021-2022) | 11,082,250    |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2023-2024)          | 898,392       |                |

UNRESTRICTED RATE

|  | FY 2021-2022   | FY 2023-2024   |
|--|----------------|----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                |                |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 23.66 %        | 30.00 %        |
| Direct Costs (34 CFR 75.567)   | 80,133,782 (B) | 88,942,972 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 13,435,987     | 24,447,676     |
| Carry Forward: From FY 2019-2020 Data                                  | 92,310         | 3,496,079      |
| Total Indirect Costs   | 13,528,297 (A) | 27,943,755 (A) |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2021-2022)                         |                |                |
| Actual Direct Costs  | 88,942,972     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 24,447,676     |                |
| Carry Forward: From FY 2019-2020 Data                                  | 92,310         |                |
| Total Indirect Costs   | 24,539,986     |                |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 23.66 X 88,942,972   | 21,043,907 (E) |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2021-2022) | 24,539,986 (F) |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2023-2024)          | 3,496,079      |                |

\* 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.