



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020

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	273,320,581	43,569	394,640	1,475,749	271,406,623	0	271,406,623	0		
Support Serv-Students	2100-2199	31,903,406	7208	11,720	78	31,884,400	0	31,884,400	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	25,762,796	4,279	0	69,305	25,689,212	0	25,689,212	0		
Educational Library Services	2220	4,972,012	0	0	11,521	4,960,491	0	4,960,491	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	603,481	2,331	0	86,074	0	515,076	515,076	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	1,512,510	2,742	0	0	0	1,509,768	0	1,509,768		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	757,259	0	0	0	757,259	0	757,259	0		
Sup Serv-School Admin	2400-2499	35,912,165	22,320	161,279	638,928	35,089,638	0	35,089,638	0		
Sup Serv-Business w/ Grants	2500	2,883,980	0	0	2,883,980	0	0	0	0		
Sup Serv-Business w/o Grants	2500	85,018	2,692	16,203	-2,431,879	0	2,498,002	0	2,498,002		
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	611,728	0	0	0	0	611,728	611,728	0		
Oper & Maint of Plant Serv w/ Grants	2600	250,756	0	0	4,245	246,511	0	246,511	0		
Oper & Maint of Plant Serv w/o Grants	2600	37,844,684	1,858	265,261	53,361	0	37,524,204	37,524,204	0		
Student Transportation Services	2700-2799	10,990,055	0	138,000	1,747	10,850,308	0	10,850,308	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	5,538,113	0	0	1,948,021	3,590,092	0	3,590,092	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	23,412,796	10,518	8,960	-31,102	0	23,424,420	0	23,424,420		
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	842,151	0	0	0	0	842,151	842,151	0		
Planning/Evaluation	2810-2814	6,265	0	0	0	6,265	0	6,265	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	2,174,264	0	0	0	0	2,174,264	0	2,174,264		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	11,301	0	0	0	11,301	0	11,301	0		
Food Services Operations	3100	12,700,998	5,118,127	164,990	165,054	7,252,827	0	7,252,827	0		
Enterprise Operations	3200	730	0	0	0	730	0	730	0		
Enterprise Instructional	3210	5,248,794	0	0	163,004	5,085,790	0	5,085,790	0		
Enterprise Non-Instructional	3220	8,183	0	0	0	8,183	0	8,183	0		
Community Services	3300	1,768,843	4,342	0	1,479	1,763,022	0	1,763,022	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	6,324,281	0	3,209,683	0	3,114,598	0	3,114,598	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	6,562,142	0	0	4,365,608	2,196,534	0	2,196,534	0		
Total All Programs		492,009,292	5,219,986	4,370,736	9,405,173	403,913,784	69,099,613	443,406,943	29,606,454		



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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)	6.91	6.45
Direct Costs (34 CFR 75.567)	407,579,382	443,406,943
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,177,348	29,606,454
Carry Forward: From FY 2019-2020 Data	48,369	-984,597
Total Indirect Costs	24,225,717 (A)	28,621,857 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	443,406,943	
Actual Indirect Costs:		
Admin. Charges	29,606,454	
Carry Forward: From FY 2019-2020 Data	48,369	
Total Indirect Costs	29,654,823	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.91 X 443,406,943	30,639,420	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	29,654,823	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-984,597	

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)	15.64 %	17.61 %
Direct Costs (34 CFR 75.567)	373,393,853 (B)	403,913,784 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	55,071,783	69,099,613
Carry Forward: From FY 2019-2020 Data	-3,887,495	2,040,002
Total Indirect Costs	51,184,288 (A)	71,139,615 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	403,913,784	
Actual Indirect Costs:		
Admin. Charges	69,099,613	
Carry Forward: From FY 2019-2020 Data	-3,887,495	
Total Indirect Costs	65,212,118	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.64 X 403,913,784	63,172,116 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	65,212,118 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,040,002	

* 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.