



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040

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	115,612,309	0	422,734	2,204,771	112,984,804	0	112,984,804	0
Support Serv-Students	2100-2199	13,963,859	0	0	1,197,042	12,766,817	0	12,766,817	0
Support Serv-Inst Staff	2200-2219, 2221-2299	7,627,772	0	153,195	168,133	7,306,444	0	7,306,444	0
Educational Library Services	2220	801,073	0	0	9,542	791,531	0	791,531	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,392,603	0	0	395,497	0	997,106	997,106	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	47,296	0	0	0	47,296	0	47,296	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,535,206	0	11,232	10,274	0	1,513,700	0	1,513,700
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	15,870,917	0	36,549	445,779	15,388,589	0	15,388,589	0
Sup Serv-Business w/ Grants	2500	2,830,767	0	0	136,073	2,694,694	0	2,694,694	0
Sup Serv-Business w/o Grants	2500	1,820,742	0	41,563	116,802	0	1,662,377	0	1,662,377
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	139,249	0	1,445	0	137,804	0	137,804	0
Oper & Maint of Plant Serv w/o Grants	2600	30,699,113	0	8,727,861	1,547,259	0	20,423,993	20,423,993	0
Student Transportation Services	2700-2799	7,101,557	0	0	0	7,101,557	0	7,101,557	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,305,606	0	0	0	1,305,606	0	1,305,606	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	11,854,766	0	45,540	0	0	11,809,226	0	11,809,226
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	243,733	0	0	0	243,733	0	243,733	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	522,537	0	0	0	0	522,537	0	522,537
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	7,046,210	3,278,357	40,216	38	3,727,599	0	3,727,599	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,317,437	0	0	0	1,317,437	0	1,317,437	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	496,233	0	0	0	496,233	0	496,233	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	5,275,245	0	2,045,099	546,989	2,683,157	0	2,683,157	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	8,564,423	0	0	8,562,423	2,000	0	2,000	0
Total All Programs		236,068,653	3,278,357	11,525,434	15,340,622	168,995,301	36,928,939	190,416,400	15,507,840



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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)	9.47	7.05
Direct Costs (34 CFR 75.567)	162,894,495	190,416,400
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,059,662	15,507,840
Carry Forward: From FY 2019-2020 Data	445,097	-2,079,496
Total Indirect Costs	7,504,759 (A)	13,428,344 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	190,416,400	
Actual Indirect Costs:		
Admin. Charges	15,507,840	
Carry Forward: From FY 2019-2020 Data	445,097	
Total Indirect Costs	15,952,937	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.47 X 190,416,400	18,032,433	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	15,952,937	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-2,079,496	

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)	22.23 %	20.81 %
Direct Costs (34 CFR 75.567)	144,608,727 (B)	168,995,301 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,411,937	36,928,939
Carry Forward: From FY 2019-2020 Data	-1,117,475	-1,756,191
Total Indirect Costs	21,294,462 (A)	35,172,748 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	168,995,301	
Actual Indirect Costs:		
Admin. Charges	36,928,939	
Carry Forward: From FY 2019-2020 Data	-1,117,475	
Total Indirect Costs	35,811,464	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.23 X 168,995,301	37,567,655 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	35,811,464 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-1,756,191	

* 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.