



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100

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	13,524,304	0	235,392	126,677	13,162,235	0	13,162,235	0		
Support Serv-Students	2100-2199	4,267,933	0	0	0	4,267,933	0	4,267,933	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	146,063	0	0	75,302	70,761	0	70,761	0		
Educational Library Services	2220	271,660	0	2,265	10,513	258,882	0	258,882	0		
Support Serv-General Admin w/ Grants	2300	70,023	0	0	0	70,023	0	70,023	0		
Support Serv-General Admin w/o Grants	2300	168,428	0	0	0	0	168,428	168,428	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	466,597	0	3,504	0	0	463,093	0	463,093		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,466,046	0	7,238	0	1,458,808	0	1,458,808	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	470,437	0	1,153	0	0	469,284	0	469,284		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,813,295	0	3,569	0	0	1,809,726	1,809,726	0		
Student Transportation Services	2700-2799	1,028,731	0	340,456	290	687,985	0	687,985	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	684,191	0	16,573	0	0	667,618	0	667,618		
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	6,339	0	6,339	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	1,212,114	504,194	4,150	0	703,770	0	703,770	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	440,205	0	440,205	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	98,820	0	0	98,820	0	0	0	0		
Total All Programs		26,135,186	504,194	1,060,844	311,602	20,680,397	3,578,149	22,658,551	1,599,995		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.28	5.73
Direct Costs (34 CFR 75.567)	19,856,540	22,658,551
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	988,851	1,599,995
Carry Forward: From FY 2019-2020 Data	201,936	-300,783
Total Indirect Costs	1,190,787 (A)	1,299,212 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	22,658,551	
Actual Indirect Costs:		
Admin. Charges	1,599,995	
Carry Forward: From FY 2019-2020 Data	201,936	
Total Indirect Costs	1,801,931	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.28 X 22,658,551	2,102,714	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,801,931	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-300,783	

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)	21.00 %	13.24 %
Direct Costs (34 CFR 75.567)	17,703,865 (B)	20,680,397 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,255,200	3,578,149
Carry Forward: From FY 2019-2020 Data	-75,769	-840,503
Total Indirect Costs	3,179,431 (A)	2,737,646 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	20,680,397	
Actual Indirect Costs:		
Admin. Charges	3,578,149	
Carry Forward: From FY 2019-2020 Data	-75,769	
Total Indirect Costs	3,502,380	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.00 X 20,680,397	4,342,883 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,502,380 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-840,503	

* 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.