



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120

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	22,144,666	0	32,615	169,267	21,942,784	0	21,942,784	0
Support Serv-Students	2100-2199	3,369,022	0	0	0	3,369,022	0	3,369,022	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,506,035	0	0	0	2,506,035	0	2,506,035	0
Educational Library Services	2220	109,513	0	0	0	109,513	0	109,513	0
Support Serv-General Admin w/ Grants	2300	145,809	0	0	0	145,809	0	145,809	0
Support Serv-General Admin w/o Grants	2300	64,538	0	0	2,000	0	62,538	62,538	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	7,500	0	0	0	7,500	0	7,500	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	575,863	0	0	0	0	575,863	0	575,863
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,102,644	0	0	0	3,102,644	0	3,102,644	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	256,624	0	0	-464,714	0	721,338	0	721,338
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	197,667	0	0	0	0	197,667	197,667	0
Oper & Maint of Plant Serv w/ Grants	2600	30,858	0	22,161	0	8,697	0	8,697	0
Oper & Maint of Plant Serv w/o Grants	2600	4,359,827	0	26,269	0	0	4,333,558	4,333,558	0
Student Transportation Services	2700-2799	718,878	0	0	0	718,878	0	718,878	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	68,145	0	0	0	68,145	0	68,145	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,834,832	0	15,280	0	0	1,819,552	0	1,819,552
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	161,275	0	0	0	0	161,275	161,275	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	459,312	0	0	442,898	16,414	0	16,414	0
Other Sup Services w/o Grants	2900	91,206	0	0	21,816	0	69,390	0	69,390
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	1,787	0	0	0	1,787	0	1,787	0
Food Services Operations	3100	1,457,658	628,458	0	0	829,200	0	829,200	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	156,467	0	0	0	156,467	0	156,467	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	203,969	0	0	2,759	201,210	0	201,210	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		42,024,095	628,458	96,325	174,026	33,184,105	7,941,181	37,939,143	3,186,143



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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)	7.45	8.63
Direct Costs (34 CFR 75.567)	35,315,750	37,939,143
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,470,932	3,186,143
Carry Forward: From FY 2019-2020 Data	-272,451	87,226
Total Indirect Costs	2,198,481 (A)	3,273,369 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	37,939,143	
Actual Indirect Costs:		
Admin. Charges	3,186,143	
Carry Forward: From FY 2019-2020 Data	-272,451	
Total Indirect Costs	2,913,692	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.45 X 37,939,143	2,826,466	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,913,692	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	87,226	

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)	24.97 %	23.79 %
Direct Costs (34 CFR 75.567)	30,823,951 (B)	33,184,105 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,927,760	7,941,181
Carry Forward: From FY 2019-2020 Data	299,565	-45,325
Total Indirect Costs	6,227,325 (A)	7,895,856 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	33,184,105	
Actual Indirect Costs:		
Admin. Charges	7,941,181	
Carry Forward: From FY 2019-2020 Data	299,565	
Total Indirect Costs	8,240,746	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.97 X 33,184,105	8,286,071 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	8,240,746 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-45,325	

* 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.