



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123

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	11,221,348	1,784	1,625	29,472	11,188,467	0	11,188,467	0		
Support Serv-Students	2100-2199	1,743,638	0	0	0	1,743,638	0	1,743,638	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,615,303	4,740	0	1,436,989	1,173,574	0	1,173,574	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	129,818	0	0	129,818	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	48,529	0	0	0	0	48,529	48,529	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	591,462	0	0	0	0	591,462	0	591,462		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,667,727	0	3,805	0	1,663,922	0	1,663,922	0		
Sup Serv-Business w/ Grants	2500	11,210	0	0	0	11,210	0	11,210	0		
Sup Serv-Business w/o Grants	2500	623,086	0	0	0	0	623,086	0	623,086		
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	342,775	0	192,052	0	150,723	0	150,723	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,394,404	0	54,691	0	0	2,339,713	2,339,713	0		
Student Transportation Services	2700-2799	730,855	0	0	0	730,855	0	730,855	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	218,137	0	202,755	0	15,382	0	15,382	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,285,670	0	10,811	0	0	1,274,859	0	1,274,859		
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	0	0	0	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	13,312	0	0	0	13,312	0	13,312	0		
Food Services Operations	3100	753,789	181,322	296	0	572,171	0	572,171	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	303,768	0	0	0	303,768	0	303,768	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	705,826	0	637,544	0	68,282	0	68,282	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		25,400,657	187,846	1,103,579	1,596,279	17,635,304	4,877,649	20,023,546	2,489,407		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	19,618,021	20,023,546
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,491,227	2,489,407
Carry Forward: From FY 2019-2020 Data	929,097	1,316,032
Total Indirect Costs	2,420,324 (A)	3,805,439 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	20,023,546	
Actual Indirect Costs:		
Admin. Charges	2,489,407	
Carry Forward: From FY 2019-2020 Data	929,097	
Total Indirect Costs	3,418,504	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 20,023,546	2,102,472	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,418,504	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,316,032	

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)	30.00 %	27.14 %
Direct Costs (34 CFR 75.567)	17,243,192 (B)	17,635,304 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,532,523	4,877,649
Carry Forward: From FY 2019-2020 Data	321,620	-91,322
Total Indirect Costs	3,854,143 (A)	4,786,327 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	17,635,304	
Actual Indirect Costs:		
Admin. Charges	4,877,649	
Carry Forward: From FY 2019-2020 Data	321,620	
Total Indirect Costs	5,199,269	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 17,635,304	5,290,591 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	5,199,269 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-91,322	

* 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.