



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130

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	507,635,254	0	2,382,366	294,193	504,958,695	0	504,958,695	0
Support Serv-Students	2100-2199	48,595,937	55	205,916	4,160	48,385,806	0	48,385,806	0
Support Serv-Inst Staff	2200-2219, 2221-2299	25,573,658	10	1,484,279	1,770,090	22,319,279	0	22,319,279	0
Educational Library Services	2220	2,923,331	0	5,477	74,684	2,843,170	0	2,843,170	0
Support Serv-General Admin w/ Grants	2300	471,392	0	11,619	0	459,773	0	459,773	0
Support Serv-General Admin w/o Grants	2300	10,944,403	7	134,801	12,933	0	10,796,662	10,796,662	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	637,999	0	0	0	637,999	0	637,999	0
Sup Serv-School Admin	2400-2499	39,765,482	3,681	193,665	6,263	39,561,873	0	39,561,873	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	5,928,609	21	84,301	-1,014,131	0	6,858,418	0	6,858,418
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	44,777,747	396	228,382	342	0	44,548,627	44,548,627	0
Student Transportation Services	2700-2799	27,893,828	0	54,203	0	27,839,625	0	27,839,625	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	9,651,651	0	63,049	5,000	0	9,583,602	0	9,583,602
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	2,646,158	0	10,242	0	2,635,916	0	2,635,916	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	5,908	0	0	0	5,908	0	5,908	0
Food Services Operations	3100	22,090,203	9,207,912	194,449	627,090	12,060,752	0	12,060,752	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	853,720	0	5,911	19,072	828,737	0	828,737	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	780,130	0	215,441	0	564,689	0	564,689	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	366,480	0	0	366,480	0	0	0	0
<b>Total All Programs</b>		<b>751,541,890</b>	<b>9,212,082</b>	<b>5,274,101</b>	<b>2,166,176</b>	<b>663,102,222</b>	<b>71,787,309</b>	<b>718,447,511</b>	<b>16,442,020</b>



# 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) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.05	1.55
Direct Costs (34 CFR 75.567)	656,908,248	718,447,511
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,936,309	16,442,020
Carry Forward: From FY 2019-2020 Data	158,687	-5,311,942
Total Indirect Costs	18,094,996 (A)	11,130,078 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	718,447,511	
Actual Indirect Costs:		
Admin. Charges	16,442,020	
Carry Forward: From FY 2019-2020 Data	158,687	
Total Indirect Costs	16,600,707	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.05 X 718,447,511	21,912,649	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	16,600,707	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-5,311,942	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	12.44 %	9.80 %
Direct Costs (34 CFR 75.567)	605,334,197 (B)	663,102,222 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	58,716,522	71,787,309
Carry Forward: From FY 2019-2020 Data	3,869,488	-6,833,119
Total Indirect Costs	62,586,010 (A)	64,954,190 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	663,102,222	
Actual Indirect Costs:		
Admin. Charges	71,787,309	
Carry Forward: From FY 2019-2020 Data	3,869,488	
Total Indirect Costs	75,656,797	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.44 X 663,102,222	82,489,916 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	75,656,797 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-6,833,119	

\* 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.