



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140

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	110,625,313	0	102,024	458,712	110,064,577	0	110,064,577	0		
Support Serv-Students	2100-2199	11,272,687	0	0	2,000	11,270,687	0	11,270,687	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,413,446	0	1	39,256	11,374,189	0	11,374,189	0		
Educational Library Services	2220	833,201	0	0	54,694	778,507	0	778,507	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	2,152,282	0	0	0	0	2,152,282	2,152,282	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	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	13,194,685	0	33,415	459,137	12,702,133	0	12,702,133	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	3,107,580	0	0	-51,256	0	3,158,836	0	3,158,836		
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	8,539	0	0	0	8,539	0	8,539	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,480,383	0	25,734	0	0	2,454,649	2,454,649	0		
Student Transportation Services	2700-2799	6,278,787	0	67,958	0	6,210,829	0	6,210,829	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	9,232,801	0	0	0	0	9,232,801	0	9,232,801		
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	27,072	0	0	0	0	27,072	0	27,072		
Volunteer Services	2910	1,144	0	0	0	1,144	0	1,144	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	4,626,262	2,067,958	37,105	0	2,521,199	0	2,521,199	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	3,617,395	0	17,295	-94,531	3,694,631	0	3,694,631	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	2,247,097	0	2,247,097	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	392,357	0	0	832,752	-440,395	0	-440,395	0		
Total All Programs		181,511,031	2,067,958	2,530,629	1,700,764	158,186,040	17,025,640	162,792,971	12,418,709		



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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)	6.60	8.24
Direct Costs (34 CFR 75.567)	171,549,756	162,792,971
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,978,255	12,418,709
Carry Forward: From FY 2019-2020 Data	-671,176	1,003,197
Total Indirect Costs	9,307,079 (A)	13,421,906 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	162,792,971	
Actual Indirect Costs:		
Admin. Charges	12,418,709	
Carry Forward: From FY 2019-2020 Data	-671,176	
Total Indirect Costs	11,747,533	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.6 X 162,792,971	10,744,336	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	11,747,533	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,003,197	

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)	17.15 %	3.57 %
Direct Costs (34 CFR 75.567)	155,579,944 (B)	158,186,040 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	23,829,855	17,025,640
Carry Forward: From FY 2019-2020 Data	-1,276,147	-11,379,413
Total Indirect Costs	22,553,708 (A)	5,646,227 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	158,186,040	
Actual Indirect Costs:		
Admin. Charges	17,025,640	
Carry Forward: From FY 2019-2020 Data	-1,276,147	
Total Indirect Costs	15,749,493	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.15 X 158,186,040	27,128,906 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	15,749,493 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-11,379,413	

* 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.