



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0220

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	12,207,829	5,494	100,335	608,038	11,493,962	0	11,493,962	0		
Support Serv-Students	2100-2199	1,167,720	1417	0	14,439	1,151,864	0	1,151,864	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	264,338	891	10,653	5,991	246,803	0	246,803	0		
Educational Library Services	2220	168,554	0	0	4,473	164,081	0	164,081	0		
Support Serv-General Admin w/ Grants	2300	169,094	0	0	0	169,094	0	169,094	0		
Support Serv-General Admin w/o Grants	2300	523,730	0	0	55,148	0	468,582	468,582	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	614	0	0	0	614	0	614	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	412,193	1,952	0	0	0	410,241	0	410,241		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	57,333	0	0	0	57,333	0	57,333	0		
Sup Serv-School Admin	2400-2499	1,374,234	1,980	0	0	1,372,254	0	1,372,254	0		
Sup Serv-Business w/ Grants	2500	134,560	0	0	134,560	0	0	0	0		
Sup Serv-Business w/o Grants	2500	567,263	0	372	109,272	0	457,619	0	457,619		
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	125,579	0	0	0	0	125,579	125,579	0		
Oper & Maint of Plant Serv w/ Grants	2600	11,311	0	0	8,871	2,440	0	2,440	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,183,795	0	91,826	35,728	0	2,056,241	2,056,241	0		
Student Transportation Services	2700-2799	969,890	0	0	3,186	966,704	0	966,704	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	87,328	0	87,328	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	989,596	0	83,266	0	0	906,330	0	906,330		
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	3,793	0	0	0	0	3,793	0	3,793		
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	851,934	338,731	0	14,073	499,130	0	499,130	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	1,237,581	0	1,025,287	211,180	1,114	0	1,114	0		
Other Uses	5000	25,300	0	0	25,300	0	0	0	0		
Debt Service	5100	134,249	0	0	134,249	0	0	0	0		
Total All Programs		23,667,818	350,465	1,399,067	1,364,508	16,125,393	4,428,385	18,775,795	1,777,983		



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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)	10.07	10.19
Direct Costs (34 CFR 75.567)	16,850,808	18,775,795
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	714,443	1,777,983
Carry Forward: From FY 2019-2020 Data	248,587	135,847
Total Indirect Costs	963,030 (A)	1,913,830 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	18,775,795	
Actual Indirect Costs:		
Admin. Charges	1,777,983	
Carry Forward: From FY 2019-2020 Data	248,587	
Total Indirect Costs	2,026,570	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.07 X 18,775,795	1,890,723	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,026,570	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	135,847	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.91 %	28.93 %
Direct Costs (34 CFR 75.567)	14,536,738 (B)	16,125,393 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,473,949	4,428,385
Carry Forward: From FY 2019-2020 Data	148,226	237,268
Total Indirect Costs	2,622,175 (A)	4,665,653 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	16,125,393	
Actual Indirect Costs:		
Admin. Charges	4,428,385	
Carry Forward: From FY 2019-2020 Data	148,226	
Total Indirect Costs	4,576,611	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.91 X 16,125,393	4,339,343 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,576,611 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	237,268	

* 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.