



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470

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	220,989,142	0	262,709	952,138	219,774,295	0	219,774,295	0
Support Serv-Students	2100-2199	27,944,327	0	83,088	2,119	27,859,120	0	27,859,120	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,022,691	0	0	65,138	13,957,553	0	13,957,553	0
Educational Library Services	2220	872,710	0	0	13,724	858,986	0	858,986	0
Support Serv-General Admin w/ Grants	2300	4,892	0	0	0	4,892	0	4,892	0
Support Serv-General Admin w/o Grants	2300	7,115,465	0	0	6,223,461	0	892,004	892,004	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	2,435,584	0	0	0	0	2,435,584	0	2,435,584
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	30,677,006	0	15,429	479,420	30,182,157	0	30,182,157	0
Sup Serv-Business w/ Grants	2500	5,143	0	0	0	5,143	0	5,143	0
Sup Serv-Business w/o Grants	2500	6,199,094	0	0	394,894	0	5,804,200	0	5,804,200
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	268,546	0	191,770	0	76,776	0	76,776	0
Oper & Maint of Plant Serv w/o Grants	2600	39,090,074	0	1,342,795	0	0	37,747,279	37,747,279	0
Student Transportation Services	2700-2799	9,837,636	0	27,483	0	9,810,153	0	9,810,153	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	150,000	0	0	0	150,000	0	150,000	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	20,788,532	0	245,653	280,775	0	20,262,104	0	20,262,104
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	377,573	0	0	0	377,573	0	377,573	0
Other Sup Services w Grants	2900	749,007	0	0	749,007	0	0	0	0
Other Sup Services w/o Grants	2900	1,583,098	0	0	0	0	1,583,098	0	1,583,098
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	13,525,286	6,377,798	92,344	150,825	6,904,319	0	6,904,319	0
Enterprise Operations	3200	968,036	0	0	50,788	917,248	0	917,248	0
Enterprise Instructional	3210	3,001,852	0	0	239,863	2,761,989	0	2,761,989	0
Enterprise Non-Instructional	3220	148,935	0	0	0	148,935	0	148,935	0
Community Services	3300	1,359,844	0	42,946	9,734	1,307,164	0	1,307,164	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	838,323	0	748,001	0	90,322	0	90,322	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	13,646,317	0	0	13,586,503	59,814	0	59,814	0
Total All Programs		416,599,113	6,377,798	3,052,218	23,198,389	315,246,439	68,724,269	353,885,722	30,084,986



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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)	8.75	8.77
Direct Costs (34 CFR 75.567)	330,236,669	353,885,722
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,244,415	30,084,986
Carry Forward: From FY 2019-2020 Data	1,815,575	935,560
Total Indirect Costs	20,059,990 (A)	31,020,546 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	353,885,722	
Actual Indirect Costs:		
Admin. Charges	30,084,986	
Carry Forward: From FY 2019-2020 Data	1,815,575	
Total Indirect Costs	31,900,561	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.75 X 353,885,722	30,965,001	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	31,900,561	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	935,560	

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)	22.60 %	21.69 %
Direct Costs (34 CFR 75.567)	293,224,077 (B)	315,246,439 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	49,051,214	68,724,269
Carry Forward: From FY 2019-2020 Data	2,171,178	-350,248
Total Indirect Costs	51,222,392 (A)	68,374,021 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	315,246,439	
Actual Indirect Costs:		
Admin. Charges	68,724,269	
Carry Forward: From FY 2019-2020 Data	2,171,178	
Total Indirect Costs	70,895,447	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.60 X 315,246,439	71,245,695 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	70,895,447 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-350,248	

* 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.