



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480

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	262,297,279	0	754,504	3,874,132	257,668,643	0	257,668,643	0
Support Serv-Students	2100-2199	31,316,886	0	0	516,445	30,800,441	0	30,800,441	0
Support Serv-Inst Staff	2200-2219, 2221-2299	17,560,640	0	726	46,764	17,513,150	0	17,513,150	0
Educational Library Services	2220	711,069	0	0	11,112	699,957	0	699,957	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,082,009	0	0	545,254	0	536,755	536,755	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	3,087,501	0	0	47,093	0	3,040,408	0	3,040,408
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,468,497	0	0	0	1,468,497	0	1,468,497	0
Sup Serv-School Admin	2400-2499	35,128,274	0	28	1,117,243	34,011,003	0	34,011,003	0
Sup Serv-Business w/ Grants	2500	43,254	0	0	0	43,254	0	43,254	0
Sup Serv-Business w/o Grants	2500	4,857,955	0	0	282,673	0	4,575,282	0	4,575,282
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	370,553	0	0	0	0	370,553	370,553	0
Oper & Maint of Plant Serv w/ Grants	2600	517,958	0	0	111,398	406,560	0	406,560	0
Oper & Maint of Plant Serv w/o Grants	2600	10,350,546	0	3,500	842,965	0	9,504,081	9,504,081	0
Student Transportation Services	2700-2799	16,149,195	0	0	30	16,149,165	0	16,149,165	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	544,678	0	0	0	544,678	0	544,678	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	15,352,147	899	0	1,096,576	0	14,254,672	0	14,254,672
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	900,949	0	0	0	0	900,949	900,949	0
Planning/Evaluation	2810-2814	806,018	0	0	180,045	625,973	0	625,973	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	1,355,573	0	0	4,144	0	1,351,429	0	1,351,429
Volunteer Services	2910	237,548	0	0	95	237,453	0	237,453	0
Non-Instructional Services	3000-3099	161,247	0	0	1,920	159,327	0	159,327	0
Food Services Operations	3100	13,108,162	4,550,633	23,737	842,069	7,691,723	0	7,691,723	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	6,186,004	0	0	70	6,185,934	0	6,185,934	0
Education for Adults	3400	156,849	0	0	0	156,849	0	156,849	0
Facil Acquisition & Construction Svcs	4000	717,188	0	406,431	0	310,757	0	310,757	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,766,027	0	0	1,745,208	20,819	0	20,819	0
Total All Programs		426,234,006	4,551,532	1,188,926	11,265,236	374,694,183	34,534,129	386,006,521	23,221,791



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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)	5.83	6.54
Direct Costs (34 CFR 75.567)	368,609,098	386,006,521
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,402,373	23,221,791
Carry Forward: From FY 2019-2020 Data	1,308,732	2,026,343
Total Indirect Costs	20,711,105 (A)	25,248,134 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	386,006,521	
Actual Indirect Costs:		
Admin. Charges	23,221,791	
Carry Forward: From FY 2019-2020 Data	1,308,732	
Total Indirect Costs	24,530,523	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.83 X 386,006,521	22,504,180	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	24,530,523	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,026,343	

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)	11.16 %	7.41 %
Direct Costs (34 CFR 75.567)	350,218,403 (B)	374,694,183 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,383,945	34,534,129
Carry Forward: From FY 2019-2020 Data	512,816	-6,768,926
Total Indirect Costs	45,896,761 (A)	27,765,203 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	374,694,183	
Actual Indirect Costs:		
Admin. Charges	34,534,129	
Carry Forward: From FY 2019-2020 Data	512,816	
Total Indirect Costs	35,046,945	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
11.16 X 374,694,183	41,815,871 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	35,046,945 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-6,768,926	

* 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.