



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0500

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	9,677,612	0	97,930	0	9,579,682	0	9,579,682	0		
Support Serv-Students	2100-2199	1,159,363	0	0	1,000	1,158,363	0	1,158,363	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,284,328	0	18,708	9,948	1,255,672	0	1,255,672	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	14,361	0	0	0	14,361	0	14,361	0		
Support Serv-General Admin w/o Grants	2300	85,236	0	0	0	0	85,236	85,236	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	6,000	0	0	0	6,000	0	6,000	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	684,523	0	659	3,380	0	680,484	0	680,484		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,027,353	0	0	24,895	1,002,458	0	1,002,458	0		
Sup Serv-Business w/ Grants	2500	88,109	0	0	0	88,109	0	88,109	0		
Sup Serv-Business w/o Grants	2500	437,429	0	0	0	0	437,429	0	437,429		
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	43,216	0	0	0	43,216	0	43,216	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,607,888	0	31,795	0	0	1,576,093	1,576,093	0		
Student Transportation Services	2700-2799	498,118	0	9,001	0	489,117	0	489,117	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	62,616	0	0	0	62,616	0	62,616	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	489,111	0	0	0	0	489,111	0	489,111		
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	411,243	0	0	176,857	0	234,386	0	234,386		
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	746,043	307,574	829	4,582	433,058	0	433,058	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	297,736	0	0	0	297,736	0	297,736	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	2,606,644	0	2,567,644	0	39,000	0	39,000	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	228,268	0	0	145,158	83,110	0	83,110	0		
Total All Programs		21,455,197	307,574	2,726,566	365,820	14,552,498	3,502,739	16,213,827	1,841,410		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	14,808,962	16,213,827
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	546,177	1,841,410
Carry Forward: From FY 2019-2020 Data	765,278	904,236
Total Indirect Costs	1,311,455 (A)	2,745,646 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	16,213,827	
Actual Indirect Costs:		
Admin. Charges	1,841,410	
Carry Forward: From FY 2019-2020 Data	765,278	
Total Indirect Costs	2,606,688	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 16,213,827	1,702,452	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,606,688	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	904,236	

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)	27.66 %	23.67 %
Direct Costs (34 CFR 75.567)	13,298,387 (B)	14,552,498 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,246,572	3,502,739
Carry Forward: From FY 2019-2020 Data	464,115	-58,367
Total Indirect Costs	2,710,687 (A)	3,444,372 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	14,552,498	
Actual Indirect Costs:		
Admin. Charges	3,502,739	
Carry Forward: From FY 2019-2020 Data	464,115	
Total Indirect Costs	3,966,854	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.66 X 14,552,498	4,025,221 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,966,854 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-58,367	

* 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.