



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880

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	714,483,908	0	852,522	90,903,247	622,728,139	0	622,728,139	0		
Support Serv-Students	2100-2199	146,789,481	0	1,000	19,663,911	127,124,570	0	127,124,570	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	129,752,229	0	464,330	6,152,491	123,135,408	0	123,135,408	0		
Educational Library Services	2220	1,824,709	0	0	185,918	1,638,791	0	1,638,791	0		
Support Serv-General Admin w/ Grants	2300	4,624,932	0	0	3,445,364	1,179,568	0	1,179,568	0		
Support Serv-General Admin w/o Grants	2300	3,746,060	0	0	17,025	0	3,729,035	3,729,035	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	113,027	0	0	0	113,027	0	113,027	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	6,922,212	0	14,786	6,170	0	6,901,256	0	6,901,256		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	134,450,394	0	93,182	2,757,358	131,599,854	0	131,599,854	0		
Sup Serv-Business w/ Grants	2500	1,303,707	0	0	0	1,303,707	0	1,303,707	0		
Sup Serv-Business w/o Grants	2500	28,838,798	0	2,559,747	2,251,647	0	24,027,404	0	24,027,404		
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	2,010,232	0	16,835	64,179	1,929,218	0	1,929,218	0		
Oper & Maint of Plant Serv w/o Grants	2600	96,899,344	0	1,549,112	11,802,629	0	83,547,603	83,547,603	0		
Student Transportation Services	2700-2799	33,039,612	0	4,720	2,287,108	30,747,784	0	30,747,784	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	179,807	0	0	0	179,807	0	179,807	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	96,454,247	0	-2,522,421	8,172,323	0	90,804,345	0	90,804,345		
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	5,987,127	0	2,157	0	5,984,970	0	5,984,970	0		
Other Sup Services w Grants	2900	6,536,822	0	0	0	6,536,822	0	6,536,822	0		
Other Sup Services w/o Grants	2900	514,295	0	0	-3,540,780	0	4,055,075	0	4,055,075		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	6,471,702	0	247	44,999	6,426,456	0	6,426,456	0		
Food Services Operations	3100	48,070,921	14,734,519	379,172	1,073,493	31,883,737	0	31,883,737	0		
Enterprise Operations	3200	70,141	0	0	0	70,141	0	70,141	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	16,084,942	0	0	282,154	15,802,788	0	15,802,788	0		
Education for Adults	3400	25,785,812	0	879,014	4,401,266	20,505,532	0	20,505,532	0		
Facil Acquisition & Construction Svcs	4000	22,256,665	0	16,402,725	3,713,571	2,140,369	0	2,140,369	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	77,418,637	0	0	77,495,228	-76,591	0	-76,591	0		
<b>Total All Programs</b>		<b>1,610,629,763</b>	<b>14,734,519</b>	<b>20,697,128</b>	<b>231,179,301</b>	<b>1,130,954,097</b>	<b>213,064,718</b>	<b>1,218,230,735</b>	<b>125,788,080</b>		



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	1,111,031,107	1,218,230,735
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	79,619,474	125,788,080
Carry Forward: From FY 2019-2020 Data	20,799,090	18,672,943
Total Indirect Costs	100,418,564 (A)	144,461,023 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	1,218,230,735	
Actual Indirect Costs:		
Admin. Charges	125,788,080	
Carry Forward: From FY 2019-2020 Data	20,799,090	
Total Indirect Costs	146,587,170	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,218,230,735	127,914,227	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	146,587,170	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	18,672,943	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.09 %	18.34 %
Direct Costs (34 CFR 75.567)	1,018,572,412 (B)	1,130,954,097 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	149,225,917	213,064,718
Carry Forward: From FY 2019-2020 Data	19,850,476	-5,603,025
Total Indirect Costs	169,076,393 (A)	207,461,693 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	1,130,954,097	
Actual Indirect Costs:		
Admin. Charges	213,064,718	
Carry Forward: From FY 2019-2020 Data	19,850,476	
Total Indirect Costs	232,915,194	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.09 X 1,130,954,097	238,518,219 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	232,915,194 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-5,603,025	

\* 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.