



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900

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	464,586,300	122	8,183,254	4,410,496	451,992,428	0	451,992,428	0		
Support Serv-Students	2100-2199	48,849,974	0	31,389	3,580,421	45,238,164	0	45,238,164	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	31,442,980	0	263,203	1,244,955	29,934,822	0	29,934,822	0		
Educational Library Services	2220	3,207,147	0	800	81,382	3,124,965	0	3,124,965	0		
Support Serv-General Admin w/ Grants	2300	988	0	0	0	988	0	988	0		
Support Serv-General Admin w/o Grants	2300	4,294,082	0	0	-8,510	0	4,302,592	4,302,592	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	3,272,424	0	0	3,272,424	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	31,883	0	0	0	31,883	0	31,883	0		
Sup Serv-School Admin	2400-2499	60,862,599	0	132,751	1,163,392	59,566,456	0	59,566,456	0		
Sup Serv-Business w/ Grants	2500	1,416,791	0	0	0	1,416,791	0	1,416,791	0		
Sup Serv-Business w/o Grants	2500	7,675,631	0	121	238,173	0	7,437,337	0	7,437,337		
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	346,422	0	0	0	0	346,422	346,422	0		
Oper & Maint of Plant Serv w/ Grants	2600	24,648	0	0	0	24,648	0	24,648	0		
Oper & Maint of Plant Serv w/o Grants	2600	55,829,447	0	2,224,218	578,157	0	53,027,072	53,027,072	0		
Student Transportation Services	2700-2799	23,799,350	0	337,564	0	23,461,786	0	23,461,786	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	24,786,303	0	716,857	95,528	0	23,973,918	0	23,973,918		
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	981,404	0	0	0	981,404	0	981,404	0		
Other Sup Services w Grants	2900	1,414,744	0	0	1,294,285	120,459	0	120,459	0		
Other Sup Services w/o Grants	2900	7,338,176	0	0	6,258,158	0	1,080,018	0	1,080,018		
Volunteer Services	2910	167,034	0	0	0	167,034	0	167,034	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	27,885,967	11,805,163	164,891	2,100,664	13,815,249	0	13,815,249	0		
Enterprise Operations	3200	109,394	0	0	0	109,394	0	109,394	0		
Enterprise Instructional	3210	10,787,473	0	35,356	0	10,752,117	0	10,752,117	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	768,206	0	598	9,165	758,443	0	758,443	0		
Education for Adults	3400	31,416	0	0	0	31,416	0	31,416	0		
Facil Acquisition & Construction Svcs	4000	22,648,130	0	17,168,021	0	5,480,109	0	5,480,109	0		
Other Uses	5000	953,813	0	0	953,813	0	0	0	0		
Debt Service	5100	18,730,826	0	0	18,721,852	8,974	0	8,974	0		
Total All Programs		822,243,552	11,805,285	29,259,023	43,994,355	647,017,530	90,167,359	704,693,616	32,491,273		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	5.07	4.25
Direct Costs (34 CFR 75.567)	672,848,938	704,693,616
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,634,515	32,491,273
Carry Forward: From FY 2019-2020 Data	685,172	-2,551,521
Total Indirect Costs	32,319,687 (A)	29,939,752 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	704,693,616	
Actual Indirect Costs:		
Admin. Charges	32,491,273	
Carry Forward: From FY 2019-2020 Data	685,172	
Total Indirect Costs	33,176,445	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.07 X 704,693,616	35,727,966	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	33,176,445	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-2,551,521	

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)	14.08 %	13.47 %
Direct Costs (34 CFR 75.567)	617,300,536 (B)	647,017,530 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	76,054,300	90,167,359
Carry Forward: From FY 2019-2020 Data	-2,063,264	-2,995,973
Total Indirect Costs	73,991,036 (A)	87,171,386 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	647,017,530	
Actual Indirect Costs:		
Admin. Charges	90,167,359	
Carry Forward: From FY 2019-2020 Data	-2,063,264	
Total Indirect Costs	88,104,095	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.08 X 647,017,530	91,100,068 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	88,104,095 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-2,995,973	

* 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.