



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910

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	58,185,633	0	149,675	1,157,627	56,878,331	0	56,878,331	0
Support Serv-Students	2100-2199	7,797,009	0	35,425	12,711	7,748,873	0	7,748,873	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,005,144	0	4,004	123,019	5,878,121	0	5,878,121	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	588,887	0	0	86,570	0	502,317	502,317	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	569,554	0	0	0	0	569,554	0	569,554
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	7,242,293	0	12,734	0	7,229,559	0	7,229,559	0
Sup Serv-Business w/ Grants	2500	60,757	0	0	60,757	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,143,520	0	28,342	625	0	1,114,553	0	1,114,553
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	1,025	0	0	0	1,025	0	1,025	0
Oper & Maint of Plant Serv w/o Grants	2600	7,682,576	0	8,658	0	0	7,673,918	7,673,918	0
Student Transportation Services	2700-2799	2,161,653	0	5,716	362	2,155,575	0	2,155,575	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	6,106,434	0	37,873	20,678	0	6,047,883	0	6,047,883
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	54,333	0	0	0	54,333	0	54,333	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	281,675	0	0	0	0	281,675	0	281,675
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	2,963,175	967,820	24,773	149,428	1,821,154	0	1,821,154	0
Enterprise Operations	3200	86,835	0	10,114	0	76,721	0	76,721	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	307,057	0	0	306,750	307	0	307	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	114,099	0	114,099	0	0	0	0	0
Other Uses	5000	359,196	0	0	359,196	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		101,710,855	967,820	431,413	2,277,723	81,843,999	16,189,900	90,020,234	8,013,665



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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)	8.35	9.58
Direct Costs (34 CFR 75.567)	82,048,528	90,020,234
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,781,026	8,013,665
Carry Forward: From FY 2019-2020 Data	113,614	610,589
Total Indirect Costs	4,894,640 (A)	8,624,254 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	90,020,234	
Actual Indirect Costs:		
Admin. Charges	8,013,665	
Carry Forward: From FY 2019-2020 Data	113,614	
Total Indirect Costs	8,127,279	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.35 X 90,020,234	7,516,690	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	8,127,279	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	610,589	

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)	20.21 %	19.83 %
Direct Costs (34 CFR 75.567)	74,181,105 (B)	81,843,999 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,409,752	16,189,900
Carry Forward: From FY 2019-2020 Data	386,465	35,693
Total Indirect Costs	11,796,217 (A)	16,225,593 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	81,843,999	
Actual Indirect Costs:		
Admin. Charges	16,189,900	
Carry Forward: From FY 2019-2020 Data	386,465	
Total Indirect Costs	16,576,365	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.21 X 81,843,999	16,540,672 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	16,576,365 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	35,693	

* 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.