



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0920

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	16,276,950	0	321,542	170,564	15,784,844	0	15,784,844	0		
Support Serv-Students	2100-2199	2,041,877	0	0	0	2,041,877	0	2,041,877	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	374,080	0	0	0	374,080	0	374,080	0		
Educational Library Services	2220	146,265	0	0	207	146,058	0	146,058	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	187,418	0	0	0	0	187,418	187,418	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	496,749	0	0	0	0	496,749	0	496,749		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,447,252	0	0	18,754	1,428,498	0	1,428,498	0		
Sup Serv-Business w/ Grants	2500	76,665	0	0	76,665	0	0	0	0		
Sup Serv-Business w/o Grants	2500	858,686	0	0	0	0	858,686	0	858,686		
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	651,478	0	651,478	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,059,708	0	93,749	0	0	2,965,959	2,965,959	0		
Student Transportation Services	2700-2799	1,304,946	0	71,111	42,304	1,191,531	0	1,191,531	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	1,218,319	0	99,789	0	0	1,118,530	0	1,118,530		
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	0	0	0	0	0	0	0	0		
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	833,828	298,298	0	0	535,530	0	535,530	0		
Enterprise Operations	3200	220,727	0	0	0	220,727	0	220,727	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	614,064	0	614,064	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	784,028	0	0	784,028	0	0	0	0		
Total All Programs		30,593,040	298,298	1,851,733	1,092,522	21,723,145	5,627,342	24,876,522	2,473,965		



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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)	9.54	10.50
Direct Costs (34 CFR 75.567)	23,202,297	24,876,522
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,576,973	2,473,965
Carry Forward: From FY 2019-2020 Data	311,964	412,709
Total Indirect Costs	2,888,937 (A)	2,886,674 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	24,876,522	
Actual Indirect Costs:		
Admin. Charges	2,473,965	
Carry Forward: From FY 2019-2020 Data	311,964	
Total Indirect Costs	2,785,929	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.54 X 24,876,522	2,373,220	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,785,929	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	412,709	

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)	30.00 %	25.78 %
Direct Costs (34 CFR 75.567)	19,469,553 (B)	21,723,145 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,338,746	5,627,342
Carry Forward: From FY 2019-2020 Data	862,268	-27,334
Total Indirect Costs	6,201,014 (A)	5,600,008 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	21,723,145	
Actual Indirect Costs:		
Admin. Charges	5,627,342	
Carry Forward: From FY 2019-2020 Data	862,268	
Total Indirect Costs	6,489,610	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 21,723,145	6,516,944 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	6,489,610 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-27,334	

* 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.