



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000

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	57,559,177	8,485	99,856	249,608	57,201,228	0	57,201,228	0
Support Serv-Students	2100-2199	8,286,723	0	0	0	8,286,723	0	8,286,723	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,623,599	0	5,775	0	2,617,824	0	2,617,824	0
Educational Library Services	2220	784,157	0	0	0	784,157	0	784,157	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	103,188	0	0	0	0	103,188	103,188	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	6,016	0	0	0	6,016	0	6,016	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,083,246	0	0	0	0	1,083,246	0	1,083,246
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	7,273,821	0	0	0	7,273,821	0	7,273,821	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,096,928	0	0	0	0	1,096,928	0	1,096,928
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	242,231	0	0	0	0	242,231	242,231	0
Oper & Maint of Plant Serv w/ Grants	2600	143,150	0	0	0	143,150	0	143,150	0
Oper & Maint of Plant Serv w/o Grants	2600	10,209,527	131,777	28,765	0	0	10,048,985	10,048,985	0
Student Transportation Services	2700-2799	5,193,901	0	0	0	5,193,901	0	5,193,901	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,001,625	0	0	0	2,001,625	0	2,001,625	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,320,571	0	0	0	0	4,320,571	0	4,320,571
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	198,983	0	0	0	0	198,983	198,983	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	996,816	0	0	0	0	996,816	0	996,816
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	4,477,160	1,734,605	69,441	255,965	2,417,149	0	2,417,149	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	304,163	0	0	0	304,163	0	304,163	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	82,224	0	0	82,224	0	0	0	0
<b>Total All Programs</b>		<b>106,987,206</b>	<b>1,874,867</b>	<b>203,837</b>	<b>587,797</b>	<b>86,229,757</b>	<b>18,090,948</b>	<b>96,823,144</b>	<b>7,497,561</b>



# 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.47	7.91
Direct Costs (34 CFR 75.567)	85,586,258	96,823,144
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,434,470	7,497,561
Carry Forward: From FY 2019-2020 Data	-100,904	163,968
Total Indirect Costs	4,333,566 (A)	7,661,529 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	96,823,144	
Actual Indirect Costs:		
Admin. Charges	7,497,561	
Carry Forward: From FY 2019-2020 Data	-100,904	
Total Indirect Costs	7,396,657	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.47 X 96,823,144	7,232,689	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	7,396,657	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	163,968	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.47 %	22.74 %
Direct Costs (34 CFR 75.567)	77,174,925 (B)	86,229,757 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,116,050	18,090,948
Carry Forward: From FY 2019-2020 Data	-649,015	1,515,297
Total Indirect Costs	11,467,035 (A)	19,606,245 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	86,229,757	
Actual Indirect Costs:		
Admin. Charges	18,090,948	
Carry Forward: From FY 2019-2020 Data	-649,015	
Total Indirect Costs	17,441,933	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.47 X 86,229,757	15,926,636 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	17,441,933 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,515,297	

\* 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.