



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010

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	192,011,211	3,086	677,824	2,161,110	189,169,191	0	189,169,191	0	0	
Support Serv-Students	2100-2199	22,668,009	0	7,580	1,433,971	21,226,458	0	21,226,458	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	14,162,436	0	6,475	152,243	14,003,718	0	14,003,718	0	0	
Educational Library Services	2220	7,403,677	0	0	3,055	7,400,622	0	7,400,622	0	0	
Support Serv-General Admin w/ Grants	2300	4,312	0	0	0	4,312	0	4,312	0	0	
Support Serv-General Admin w/o Grants	2300	1,981,194	0	0	391,046	0	1,590,148	1,590,148	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	244,235	0	0	0	244,235	0	244,235	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	891,049	0	0	0	0	891,049	0	891,049	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	26,209,132	1,433	1,873,134	10,642	24,323,923	0	24,323,923	0	0	
Sup Serv-Business w/ Grants	2500	140,212	0	0	0	140,212	0	140,212	0	0	
Sup Serv-Business w/o Grants	2500	3,526,687	0	452	-105,188	0	3,631,423	0	3,631,423	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	659,810	0	0	0	659,810	0	659,810	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	29,862,169	0	5,944	922,752	0	28,933,473	28,933,473	0	0	
Student Transportation Services	2700-2799	6,065,675	0	312,022	0	5,753,653	0	5,753,653	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	80,015	0	0	0	80,015	0	80,015	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	15,369,949	0	297,962	51,752	0	15,020,235	0	15,020,235	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	2,459,565	0	0	1,864,839	594,726	0	594,726	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	956,165	0	0	600	0	955,565	0	955,565	0	
Volunteer Services	2910	301,691	0	0	3800	297891	0	297891	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	12,296,942	4,448,696	37,303	22,606	7,788,337	0	7,788,337	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	1,004,940	0	0	9,669	995,271	0	995,271	0	0	
Education for Adults	3400	180,406	0	0	0	180,406	0	180,406	0	0	
Facil Acquisition & Construction Svcs	4000	5,057,660	0	3,716,858	1,232,468	108,334	0	108,334	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	17,025	0	0	17,025	0	0	0	0	0	
Total All Programs		343,554,166	4,453,215	6,935,554	8,172,390	272,971,114	51,021,893	303,494,735	20,498,272		



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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)	7.46	6.71
Direct Costs (34 CFR 75.567)	266,341,164	303,494,735
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,062,017	20,498,272
Carry Forward: From FY 2019-2020 Data	2,003,366	-139,069
Total Indirect Costs	15,065,383 (A)	20,359,203 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	303,494,735	
Actual Indirect Costs:		
Admin. Charges	20,498,272	
Carry Forward: From FY 2019-2020 Data	2,003,366	
Total Indirect Costs	22,501,638	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.46 X 303,494,735	22,640,707	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	22,501,638	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-139,069	

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)	19.92 %	18.19 %
Direct Costs (34 CFR 75.567)	238,621,618 (B)	272,971,114 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	40,971,201	51,021,893
Carry Forward: From FY 2019-2020 Data	1,972,147	-1,381,806
Total Indirect Costs	42,943,348 (A)	49,640,087 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	272,971,114	
Actual Indirect Costs:		
Admin. Charges	51,021,893	
Carry Forward: From FY 2019-2020 Data	1,972,147	
Total Indirect Costs	52,994,040	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.92 X 272,971,114	54,375,846 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	52,994,040 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-1,381,806	

* 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.