



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020

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	27,235,137	0	40,660	575,514	26,618,963	0	26,618,963	0
Support Serv-Students	2100-2199	3,323,196	0	46,309	0	3,276,887	0	3,276,887	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,512,354	0	151,992	0	2,360,362	0	2,360,362	0
Educational Library Services	2220	438,215	0	0	21,731	416,484	0	416,484	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	218,109	0	0	0	0	218,109	218,109	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	419,137	0	2,938	0	0	416,199	0	416,199
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,408,983	0	2,680	0	2,406,303	0	2,406,303	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	666,534	0	1,475	0	0	665,059	0	665,059
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	10,707	0	0	0	10,707	0	10,707	0
Oper & Maint of Plant Serv w/o Grants	2600	4,951,109	0	4,171	0	0	4,946,938	4,946,938	0
Student Transportation Services	2700-2799	385,853	0	290	0	385,563	0	385,563	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	792,884	0	0	0	0	792,884	0	792,884
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	1,037,752	501,917	16,014	0	519,821	0	519,821	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	128,675	0	0	0	128,675	0	128,675	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	0	0	0	0	0	0	0	0
Total All Programs		44,528,645	501,917	266,529	597,245	36,123,765	7,039,189	41,288,812	1,874,142



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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)	7.08	2.69
Direct Costs (34 CFR 75.567)	48,178,214	41,288,812
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,796,073	1,874,142
Carry Forward: From FY 2019-2020 Data	285,085	-764,021
Total Indirect Costs	2,081,158 (A)	1,110,121 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	41,288,812	
Actual Indirect Costs:		
Admin. Charges	1,874,142	
Carry Forward: From FY 2019-2020 Data	285,085	
Total Indirect Costs	2,159,227	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.08 X 41,288,812	2,923,248	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,159,227	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-764,021	

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)	17.28 %	17.71 %
Direct Costs (34 CFR 75.567)	42,518,720 (B)	36,123,765 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,090,187	7,039,189
Carry Forward: From FY 2019-2020 Data	-1,438,389	-641,387
Total Indirect Costs	6,651,798 (A)	6,397,802 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	36,123,765	
Actual Indirect Costs:		
Admin. Charges	7,039,189	
Carry Forward: From FY 2019-2020 Data	-1,438,389	
Total Indirect Costs	5,600,800	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.28 X 36,123,765	6,242,187 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	5,600,800 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-641,387	

* 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.