



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040

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	166,655,483	0	227,904	917,473	165,510,106	0	165,510,106	0		
Support Serv-Students	2100-2199	16,010,774	0	14,005	88,785	15,907,984	0	15,907,984	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	10,993,219	0	0	23,598	10,969,621	0	10,969,621	0		
Educational Library Services	2220	41,916	0	0	28,746	13,170	0	13,170	0		
Support Serv-General Admin w/ Grants	2300	14,692	0	0	0	14,692	0	14,692	0		
Support Serv-General Admin w/o Grants	2300	959,384	0	0	11,871	0	947,513	947,513	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	2,014,365	0	0	0	0	2,014,365	0	2,014,365		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	27,922,479	0	48,742	2,272,808	25,600,929	0	25,600,929	0		
Sup Serv-Business w/ Grants	2500	122,735	0	0	60,000	62,735	0	62,735	0		
Sup Serv-Business w/o Grants	2500	3,919,448	0	0	0	0	3,919,448	0	3,919,448		
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	117,817	0	0	0	117,817	0	117,817	0		
Oper & Maint of Plant Serv w/o Grants	2600	26,464,724	0	31,351	0	0	26,433,373	26,433,373	0		
Student Transportation Services	2700-2799	8,362,765	0	9,889	0	8,352,876	0	8,352,876	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	110,685	0	0	0	110,685	0	110,685	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,780,296	0	0	0	0	7,780,296	0	7,780,296		
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	85,134	0	0	0	85,134	0	85,134	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	218,282	0	0	0	0	218,282	0	218,282		
Volunteer Services	2910	12,139	0	0	0	12,139	0	12,139	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	7,976,429	455,919	77,695	200,000	7,242,815	0	7,242,815	0		
Enterprise Operations	3200	3,360	0	0	0	3,360	0	3,360	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	81,201	0	0	0	81,201	0	81,201	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	2,950,935	0	1,938,790	0	1,012,145	0	1,012,145	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	19,371,870	0	0	18,562,424	809,446	0	809,446	0		
Total All Programs		302,190,132	455,919	2,348,376	22,165,705	235,906,855	41,313,277	263,287,741	13,932,391		



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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)	5.62	5.39
Direct Costs (34 CFR 75.567)	238,419,722	263,287,741
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,642,266	13,932,391
Carry Forward: From FY 2019-2020 Data	1,111,459	247,079
Total Indirect Costs	10,753,725 (A)	14,179,470 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	263,287,741	
Actual Indirect Costs:		
Admin. Charges	13,932,391	
Carry Forward: From FY 2019-2020 Data	1,111,459	
Total Indirect Costs	15,043,850	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.62 X 263,287,741	14,796,771	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	15,043,850	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	247,079	

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)	19.18 %	17.22 %
Direct Costs (34 CFR 75.567)	213,074,419 (B)	235,906,855 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	30,643,239	41,313,277
Carry Forward: From FY 2019-2020 Data	3,248,077	-685,581
Total Indirect Costs	33,891,316 (A)	40,627,696 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	235,906,855	
Actual Indirect Costs:		
Admin. Charges	41,313,277	
Carry Forward: From FY 2019-2020 Data	3,248,077	
Total Indirect Costs	44,561,354	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.18 X 235,906,855	45,246,935 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	44,561,354 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-685,581	

* 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.