



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110

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	145,929,685	0	4,051,845	11,872,775	130,005,065	0	130,005,065	0
Support Serv-Students	2100-2199	18,001,328	0	56,649	84,906	17,859,773	0	17,859,773	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,559,132	0	400,047	260,507	9,898,578	0	9,898,578	0
Educational Library Services	2220	76,453	0	0	0	76,453	0	76,453	0
Support Serv-General Admin w/ Grants	2300	356,049	0	0	0	356,049	0	356,049	0
Support Serv-General Admin w/o Grants	2300	1,313,322	0	1,212	218,567	0	1,093,543	1,093,543	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	15,934	0	0	0	15,934	0	15,934	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	3,009,913	0	4,536	0	0	3,005,377	0	3,005,377
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	26,048,543	0	262,230	157,459	25,628,854	0	25,628,854	0
Sup Serv-Business w/ Grants	2500	812,144	0	0	0	812,144	0	812,144	0
Sup Serv-Business w/o Grants	2500	6,148,574	0	149,650	1,819,830	0	4,179,094	0	4,179,094
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	173,485	0	642	0	172,843	0	172,843	0
Oper & Maint of Plant Serv w/o Grants	2600	29,845,288	0	1,077,201	46,198	0	28,721,889	28,721,889	0
Student Transportation Services	2700-2799	5,655,994	0	1,204,868	-7,153	4,458,279	0	4,458,279	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	601,423	0	0	597,160	4,263	0	4,263	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	18,726,263	0	505,705	9,942	0	18,210,616	0	18,210,616
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	383,286	0	10,638	0	372,648	0	372,648	0
Other Sup Services w Grants	2900	2,154,158	0	0	2,154,158	0	0	0	0
Other Sup Services w/o Grants	2900	516,021	0	0	1,312,758	0	-796,737	0	-796,737
Volunteer Services	2910	1,215	0	0	0	1215	0	1215	0
Non-Instructional Services	3000-3099	30,692	0	0	0	30,692	0	30,692	0
Food Services Operations	3100	5,522,316	2,448,192	92,942	127,369	2,853,813	0	2,853,813	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	414,082	0	0	0	414,082	0	414,082	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	4,020,994	0	3,535,101	0	485,893	0	485,893	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	7,750,883	0	0	7,750,883	0	0	0	0
Total All Programs		288,067,177	2,448,192	11,353,266	26,405,359	193,446,578	54,413,782	223,262,010	24,598,350



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	188,658,274	223,262,010
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,368,589	24,598,350
Carry Forward: From FY 2019-2020 Data	3,626,017	4,781,856
Total Indirect Costs	14,994,606 (A)	29,380,206 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	223,262,010	
Actual Indirect Costs:		
Admin. Charges	24,598,350	
Carry Forward: From FY 2019-2020 Data	3,626,017	
Total Indirect Costs	28,224,367	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 223,262,010	23,442,511	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	28,224,367	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	4,781,856	

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)	26.18 %	29.82 %
Direct Costs (34 CFR 75.567)	164,896,558 (B)	193,446,578 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,173,009	54,413,782
Carry Forward: From FY 2019-2020 Data	-492,462	3,277,006
Total Indirect Costs	24,680,547 (A)	57,690,788 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	193,446,578	
Actual Indirect Costs:		
Admin. Charges	54,413,782	
Carry Forward: From FY 2019-2020 Data	-492,462	
Total Indirect Costs	53,921,320	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.18 X 193,446,578	50,644,314 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	53,921,320 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	3,277,006	

* 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.