



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1220

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	8,252,915	0	9,798	704,134	7,538,983	0	7,538,983	0		
Support Serv-Students	2100-2199	886,049	0	0	32,840	853,209	0	853,209	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	350,899	0	0	50,310	300,589	0	300,589	0		
Educational Library Services	2220	458	0	0	0	458	0	458	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	65,598	0	0	16,493	0	49,105	49,105	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	617,347	0	0	0	0	617,347	0	617,347		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,319,814	0	0	357	1,319,457	0	1,319,457	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	467,299	0	0	0	0	467,299	0	467,299		
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	15,288	0	0	0	15,288	0	15,288	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,950,104	0	0	0	0	1,950,104	1,950,104	0		
Student Transportation Services	2700-2799	523,671	0	121,019	133	402,519	0	402,519	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	75,617	0	0	0	75,617	0	75,617	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	691,209	0	12,887	0	0	678,322	0	678,322		
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	56,945	0	0	0	0	56,945	0	56,945		
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	764,607	360,204	0	175	404,228	0	404,228	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	83,465	0	72,240	0	11,225	0	11,225	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	59,664	0	0	59,664	0	0	0	0		
Total All Programs		16,180,949	360,204	215,944	864,106	10,921,573	3,819,122	12,920,782	1,819,913		



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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)	13,419,675	12,920,782
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	833,842	1,819,913
Carry Forward: From FY 2019-2020 Data	783,722	1,246,953
Total Indirect Costs	1,617,564 (A)	3,066,866 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	12,920,782	
Actual Indirect Costs:		
Admin. Charges	1,819,913	
Carry Forward: From FY 2019-2020 Data	783,722	
Total Indirect Costs	2,603,635	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 12,920,782	1,356,682	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,603,635	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,246,953	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	11,275,835 (B)	10,921,573 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,873,687	3,819,122
Carry Forward: From FY 2019-2020 Data	1,276,635	1,819,285
Total Indirect Costs	4,150,322 (A)	5,638,407 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	10,921,573	
Actual Indirect Costs:		
Admin. Charges	3,819,122	
Carry Forward: From FY 2019-2020 Data	1,276,635	
Total Indirect Costs	5,095,757	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 10,921,573	3,276,472 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	5,095,757 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,819,285	

* 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.