



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420

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	574,034,090	0	894,129	5,281,735	567,858,226	0	567,858,226	0
Support Serv-Students	2100-2199	69,087,283	0	0	73,824	69,013,459	0	69,013,459	0
Support Serv-Inst Staff	2200-2219, 2221-2299	48,277,495	0	0	338	48,277,157	0	48,277,157	0
Educational Library Services	2220	13,734,005	0	0	252,160	13,481,845	0	13,481,845	0
Support Serv-General Admin w/ Grants	2300	360,384	0	0	0	360,384	0	360,384	0
Support Serv-General Admin w/o Grants	2300	259,174	0	0	0	0	259,174	259,174	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	5,393,762	0	0	0	0	5,393,762	0	5,393,762
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	480,184	0	0	0	480,184	0	480,184	0
Sup Serv-School Admin	2400-2499	88,784,670	0	124,483	177,348	88,482,839	0	88,482,839	0
Sup Serv-Business w/ Grants	2500	2,968,834	0	0	2,280,141	688,693	0	688,693	0
Sup Serv-Business w/o Grants	2500	10,728,976	0	0	4,173,655	0	6,555,321	0	6,555,321
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	215,943	0	0	0	0	215,943	215,943	0
Oper & Maint of Plant Serv w/ Grants	2600	836,543	0	0	0	836,543	0	836,543	0
Oper & Maint of Plant Serv w/o Grants	2600	83,455,837	0	265,385	1,665	0	83,188,787	83,188,787	0
Student Transportation Services	2700-2799	25,533,667	0	1,111,779	0	24,421,888	0	24,421,888	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	48,637	0	0	0	48,637	0	48,637	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	34,693,731	0	0	1,510	0	34,692,221	0	34,692,221
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	659,094	0	0	0	0	659,094	659,094	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	377,731	0	0	0	377,731	0	377,731	0
Other Sup Services w/o Grants	2900	1,343	0	0	0	0	1,343	0	1,343
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,795,772	0	0	0	2,795,772	0	2,795,772	0
Food Services Operations	3100	28,991,671	11,158,804	150,992	93,730	17,588,145	0	17,588,145	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	12,030,145	0	29,326	388,935	11,611,884	0	11,611,884	0
Enterprise Non-Instructional	3220	5,069,434	0	109,059	238,785	4,721,590	0	4,721,590	0
Community Services	3300	762,559	0	0	178,724	583,835	0	583,835	0
Education for Adults	3400	315,373	0	0	0	315,373	0	315,373	0
Facil Acquisition & Construction Svcs	4000	11,562,612	0	11,547,287	15,325	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	9,015,376	0	0	9,015,376	0	0	0	0
Total All Programs		1,030,474,325	11,158,804	14,232,440	22,173,251	851,944,185	130,965,645	936,267,183	46,642,647



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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)	4.85	5.02
Direct Costs (34 CFR 75.567)	874,498,935	936,267,183
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	37,286,627	46,642,647
Carry Forward: From FY 2019-2020 Data	-840,003	393,686
Total Indirect Costs	36,446,624 (A)	47,036,333 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	936,267,183	
Actual Indirect Costs:		
Admin. Charges	46,642,647	
Carry Forward: From FY 2019-2020 Data	-840,003	
Total Indirect Costs	45,802,644	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.85 X 936,267,183	45,408,958	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	45,802,644	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	393,686	

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)	14.82 %	15.41 %
Direct Costs (34 CFR 75.567)	795,443,370 (B)	851,944,185 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	109,069,282	130,965,645
Carry Forward: From FY 2019-2020 Data	-4,405,972	301,545
Total Indirect Costs	104,663,310 (A)	131,267,190 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	851,944,185	
Actual Indirect Costs:		
Admin. Charges	130,965,645	
Carry Forward: From FY 2019-2020 Data	-4,405,972	
Total Indirect Costs	126,559,673	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.82 X 851,944,185	126,258,128 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	126,559,673 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	301,545	

* 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.