



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1500

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	4,593,367	0	0	582,033	4,011,334	0	4,011,334	0
Support Serv-Students	2100-2199	212,488	0	0	0	212,488	0	212,488	0
Support Serv-Inst Staff	2200-2219, 2221-2299	231,963	0	0	20,093	211,870	0	211,870	0
Educational Library Services	2220	15,544	0	0	11,853	3,691	0	3,691	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	111,935	0	0	57,192	0	54,743	54,743	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	349,497	0	834	2,138	0	346,525	0	346,525
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	480,969	0	0	0	480,969	0	480,969	0
Sup Serv-Business w/ Grants	2500	614	0	0	0	614	0	614	0
Sup Serv-Business w/o Grants	2500	98,681	0	0	17,309	0	81,372	0	81,372
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	955,193	0	0	0	0	955,193	955,193	0
Student Transportation Services	2700-2799	278,286	0	0	0	278,286	0	278,286	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	30,834	0	0	0	30,834	0	30,834	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	272,983	0	5,000	0	0	267,983	0	267,983
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	444,708	278,862	2,510	0	163,336	0	163,336	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	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		8,077,062	278,862	8,344	690,618	5,393,422	1,705,816	6,403,358	695,880



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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) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.20	10.50
Direct Costs (34 CFR 75.567)	5,836,580	6,403,358
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	125,704	695,880
Carry Forward: From FY 2019-2020 Data	80,519	187,290
Total Indirect Costs	206,223 (A)	883,170 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	6,403,358	
Actual Indirect Costs:		
Admin. Charges	695,880	
Carry Forward: From FY 2019-2020 Data	80,519	
Total Indirect Costs	776,399	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.2 X 6,403,358	589,109	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	776,399	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	187,290	

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)	29.48 %	30.00 %
Direct Costs (34 CFR 75.567)	4,958,280 (B)	5,393,422 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,051,172	1,705,816
Carry Forward: From FY 2019-2020 Data	127,000	242,835
Total Indirect Costs	1,178,172 (A)	1,948,651 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	5,393,422	
Actual Indirect Costs:		
Admin. Charges	1,705,816	
Carry Forward: From FY 2019-2020 Data	127,000	
Total Indirect Costs	1,832,816	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.48 X 5,393,422	1,589,981 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,832,816 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	242,835	

* 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.