



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520

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	31,775,903	0	130,240	19,653	31,626,010	0	31,626,010	0
Support Serv-Students	2100-2199	4,340,778	0	150,906	198,616	3,991,256	0	3,991,256	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,355,291	0	95,647	2,220	3,257,424	0	3,257,424	0
Educational Library Services	2220	211,151	0	0	11,204	199,947	0	199,947	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	706,008	0	0	258,725	0	447,283	447,283	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	438,373	0	962	0	0	437,411	0	437,411
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,787,488	0	9,198	1,334	3,776,956	0	3,776,956	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	758,316	0	13,054	3,806	0	741,456	0	741,456
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	84,674	0	0	0	84,674	0	84,674	0
Oper & Maint of Plant Serv w/o Grants	2600	5,678,134	0	48,356	0	0	5,629,778	5,629,778	0
Student Transportation Services	2700-2799	1,897,919	0	51,918	0	1,846,001	0	1,846,001	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	13,760,932	0	230,662	0	0	13,530,270	0	13,530,270
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	1,138,531	0	0	20,246	0	1,118,285	0	1,118,285
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	2,074,120	992,915	0	0	1,081,205	0	1,081,205	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	471,790	0	0	0	471,790	0	471,790	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	103,952	0	101,897	0	2,055	0	2,055	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	607,456	0	0	607,456	0	0	0	0
<b>Total All Programs</b>		<b>71,190,816</b>	<b>992,915</b>	<b>832,840</b>	<b>1,123,260</b>	<b>46,337,318</b>	<b>21,904,483</b>	<b>52,414,379</b>	<b>15,827,422</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	52,268,627	52,414,379
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,414,594	15,827,422
Carry Forward: From FY 2019-2020 Data	6,508,633	16,832,545
Total Indirect Costs	8,923,227 (A)	32,659,967 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	52,414,379	
Actual Indirect Costs:		
Admin. Charges	15,827,422	
Carry Forward: From FY 2019-2020 Data	6,508,633	
Total Indirect Costs	22,336,055	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 52,414,379	5,503,510	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	22,336,055	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	16,832,545	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	46,462,553 (B)	46,337,318 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,943,212	21,904,483
Carry Forward: From FY 2019-2020 Data	6,454,007	14,457,295
Total Indirect Costs	13,397,219 (A)	36,361,778 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	46,337,318	
Actual Indirect Costs:		
Admin. Charges	21,904,483	
Carry Forward: From FY 2019-2020 Data	6,454,007	
Total Indirect Costs	28,358,490	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X      46,337,318	13,901,195 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	28,358,490 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	14,457,295	

\* 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.