



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550

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	223,481,971	145	438,560	7,079,325	215,963,941	0	215,963,941	0
Support Serv-Students	2100-2199	28,581,044	0	5,246	91,520	28,484,278	0	28,484,278	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,346,813	1,873	82,106	41,966	14,220,868	0	14,220,868	0
Educational Library Services	2220	6,219,047	0	0	1,322	6,217,725	0	6,217,725	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,370,760	0	0	417,121	0	953,639	953,639	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	1,353,370	0	0	15,206	0	1,338,164	0	1,338,164
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,233,362	0	0	189	1,233,173	0	1,233,173	0
Sup Serv-School Admin	2400-2499	28,292,842	0	22,205	18,640	28,251,997	0	28,251,997	0
Sup Serv-Business w/ Grants	2500	1,261,787	0	0	1,261,787	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,652,667	0	8,139	286,965	0	3,357,563	0	3,357,563
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	533,181	0	0	0	0	533,181	533,181	0
Oper & Maint of Plant Serv w/ Grants	2600	128,322	0	0	59,137	69,185	0	69,185	0
Oper & Maint of Plant Serv w/o Grants	2600	32,957,552	0	232,688	709,604	0	32,015,260	32,015,260	0
Student Transportation Services	2700-2799	11,228,651	0	12,245	0	11,216,406	0	11,216,406	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	159,534	0	0	151,725	7,809	0	7,809	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	20,208,741	0	4,718,487	1,626,687	0	13,863,567	0	13,863,567
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	673,141	0	0	0	0	673,141	673,141	0
Planning/Evaluation	2810-2814	51,720	0	0	0	51,720	0	51,720	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	5,721,271	0	0	498,240	0	5,223,031	0	5,223,031
Volunteer Services	2910	20,328	0	0	0	20328	0	20328	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	12,556,045	5,515,406	99,268	942,594	5,998,777	0	5,998,777	0
Enterprise Operations	3200	16,464	0	0	0	16,464	0	16,464	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	398,383	0	0	13,039	385,344	0	385,344	0
Education for Adults	3400	72,429	0	0	0	72,429	0	72,429	0
Facil Acquisition & Construction Svcs	4000	4,276,625	0	4,268,793	0	7,832	0	7,832	0
Other Uses	5000	2,895	0	0	2,895	0	0	0	0
Debt Service	5100	4,807,459	0	0	2,996,130	1,811,329	0	1,811,329	0
Total All Programs		403,606,404	5,517,424	9,887,737	16,214,092	314,029,605	57,957,546	348,204,826	23,782,325



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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)	5.59	8.23
Direct Costs (34 CFR 75.567)	311,221,757	348,204,826
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,138,117	23,782,325
Carry Forward: From FY 2019-2020 Data	554,329	4,872,004
Total Indirect Costs	13,692,446 (A)	28,654,329 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	348,204,826	
Actual Indirect Costs:		
Admin. Charges	23,782,325	
Carry Forward: From FY 2019-2020 Data	554,329	
Total Indirect Costs	24,336,654	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.59 X 348,204,826	19,464,650	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	24,336,654	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	4,872,004	

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)	16.43 %	20.57 %
Direct Costs (34 CFR 75.567)	281,994,356 (B)	314,029,605 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	39,709,019	57,957,546
Carry Forward: From FY 2019-2020 Data	271,651	6,634,133
Total Indirect Costs	39,980,670 (A)	64,591,679 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	314,029,605	
Actual Indirect Costs:		
Admin. Charges	57,957,546	
Carry Forward: From FY 2019-2020 Data	271,651	
Total Indirect Costs	58,229,197	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.43 X 314,029,605	51,595,064 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	58,229,197 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	6,634,133	

* 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.