



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560

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	115,012,389	0	210,941	2,729,822	112,071,626	0	112,071,626	0
Support Serv-Students	2100-2199	16,556,812	0	27,133	1,210,720	15,318,959	0	15,318,959	0
Support Serv-Inst Staff	2200-2219, 2221-2299	16,123,519	0	0	100,433	16,023,086	0	16,023,086	0
Educational Library Services	2220	1,650,599	0	0	580	1,650,019	0	1,650,019	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	141,025	0	0	-6,634	0	147,659	147,659	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	896,301	0	0	0	0	896,301	0	896,301
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	15,287,797	0	0	433,471	14,854,326	0	14,854,326	0
Sup Serv-Business w/ Grants	2500	32,897	0	0	0	32,897	0	32,897	0
Sup Serv-Business w/o Grants	2500	2,520,637	0	0	133,886	0	2,386,751	0	2,386,751
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	218,662	0	0	0	0	218,662	218,662	0
Oper & Maint of Plant Serv w/ Grants	2600	404,628	0	0	0	404,628	0	404,628	0
Oper & Maint of Plant Serv w/o Grants	2600	20,667,148	0	2,004	-8,721	0	20,673,865	20,673,865	0
Student Transportation Services	2700-2799	6,045,092	0	0	895	6,044,197	0	6,044,197	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	4,535,890	0	10,749	0	0	4,525,141	0	4,525,141
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	621,735	0	0	0	0	621,735	621,735	0
Planning/Evaluation	2810-2814	142,509	0	0	0	142,509	0	142,509	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	81,358	0	0	1,400	0	79,958	0	79,958
Volunteer Services	2910	46,802	0	0	-2977	49779	0	49779	0
Non-Instructional Services	3000-3099	19,754	0	0	0	19,754	0	19,754	0
Food Services Operations	3100	6,344,338	2,581,049	0	2,217	3,761,072	0	3,761,072	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	698,215	0	0	52,087	646,128	0	646,128	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,743,504	0	2,971,438	0	772,066	0	772,066	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,279,606	0	0	2,865,618	413,988	0	413,988	0
<b>Total All Programs</b>		<b>215,071,217</b>	<b>2,581,049</b>	<b>3,222,265</b>	<b>7,512,797</b>	<b>172,205,034</b>	<b>29,550,072</b>	<b>193,866,955</b>	<b>7,888,151</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)	2.96	4.70
Direct Costs (34 CFR 75.567)	169,065,481	193,866,955
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,207,750	7,888,151
Carry Forward: From FY 2019-2020 Data	-932,955	1,216,734
Total Indirect Costs	5,274,795 (A)	9,104,885 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	193,866,955	
Actual Indirect Costs:		
Admin. Charges	7,888,151	
Carry Forward: From FY 2019-2020 Data	-932,955	
Total Indirect Costs	6,955,196	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.96 X 193,866,955	5,738,462	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	6,955,196	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,216,734	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.13 %	18.35 %
Direct Costs (34 CFR 75.567)	150,916,993 (B)	172,205,034 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,383,374	29,550,072
Carry Forward: From FY 2019-2020 Data	268,383	2,041,783
Total Indirect Costs	19,651,757 (A)	31,591,855 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	172,205,034	
Actual Indirect Costs:		
Admin. Charges	29,550,072	
Carry Forward: From FY 2019-2020 Data	268,383	
Total Indirect Costs	29,818,455	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.13 X 172,205,034	27,776,672 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	29,818,455 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,041,783	

\* 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.