



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0050

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	8,144,325	0	1,913	373,582	7,768,830	0	7,768,830	0	0	
Support Serv-Students	2100-2199	398,276	0	0	130,038	268,238	0	268,238	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	487,919	0	0	9,804	478,115	0	478,115	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	143,628	0	0	40,601	0	103,027	103,027	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	6,000	0	0	0	6,000	0	6,000	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	468,817	0	0	50,590	0	418,227	0	418,227	0	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	791,539	0	0	0	791,539	0	791,539	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	440,882	0	0	25,895	0	414,987	0	414,987	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	1,085,297	0	0	0	0	1,085,297	1,085,297	0	0	
Student Transportation Services	2700-2799	641,657	0	0	0	641,657	0	641,657	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	477,574	0	0	3,412	0	474,162	0	474,162	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	435,807	251,837	0	652	183,318	0	183,318	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	1,130,637	0	1,130,637	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		14,652,358	251,837	1,132,550	634,574	10,137,697	2,495,700	11,326,021	1,307,376		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	9,065,334	11,326,021
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	369,753	1,307,376
Carry Forward: From FY 2019-2020 Data	80,485	198,629
Total Indirect Costs	450,238 (A)	1,506,005 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	11,326,021	
Actual Indirect Costs:		
Admin. Charges	1,307,376	
Carry Forward: From FY 2019-2020 Data	80,485	
Total Indirect Costs	1,387,861	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 11,326,021	1,189,232	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,387,861	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	198,629	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	22.86 %
Direct Costs (34 CFR 75.567)	7,739,550 (B)	10,137,697 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,401,100	2,495,700
Carry Forward: From FY 2019-2020 Data	367,132	-178,477
Total Indirect Costs	1,768,232 (A)	2,317,223 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	10,137,697	
Actual Indirect Costs:		
Admin. Charges	2,495,700	
Carry Forward: From FY 2019-2020 Data	367,132	
Total Indirect Costs	2,862,832	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 10,137,697	3,041,309 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,862,832 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-178,477	

* 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.