



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0060

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	6,845,706	0	143,944	308,800	6,392,962	0	6,392,962	0
Support Serv-Students	2100-2199	775,021	0	0	221,561	553,460	0	553,460	0
Support Serv-Inst Staff	2200-2219, 2221-2299	112,741	0	0	0	112,741	0	112,741	0
Educational Library Services	2220	71,277	0	0	15,331	55,946	0	55,946	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	79,559	0	0	0	0	79,559	79,559	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	315,970	0	0	3,000	0	312,970	0	312,970
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	752,630	0	0	0	752,630	0	752,630	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	190,298	0	0	0	0	190,298	0	190,298
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	1,499,370	0	6,287	0	0	1,493,083	1,493,083	0
Student Transportation Services	2700-2799	412,113	0	0	0	412,113	0	412,113	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	527,092	0	25,146	0	0	501,946	0	501,946
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	8,400	0	0	0	8,400	0	8,400	0
Other Sup Services w/o Grants	2900	20,002	0	0	0	0	20,002	0	20,002
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	579,590	285,181	0	0	294,409	0	294,409	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
<b>Total All Programs</b>		<b>12,189,769</b>	<b>285,181</b>	<b>175,377</b>	<b>548,692</b>	<b>8,582,661</b>	<b>2,597,858</b>	<b>10,155,303</b>	<b>1,025,216</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)	8,544,190	10,155,303
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	436,635	1,025,216
Carry Forward: From FY 2019-2020 Data	157,416	116,325
Total Indirect Costs	594,051 (A)	1,141,541 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	10,155,303	
Actual Indirect Costs:		
Admin. Charges	1,025,216	
Carry Forward: From FY 2019-2020 Data	157,416	
Total Indirect Costs	1,182,632	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,155,303	1,066,307	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,182,632	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	116,325	

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)	7,253,231 (B)	8,582,661 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,791,564	2,597,858
Carry Forward: From FY 2019-2020 Data	213,229	236,289
Total Indirect Costs	2,004,793 (A)	2,834,147 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	8,582,661	
Actual Indirect Costs:		
Admin. Charges	2,597,858	
Carry Forward: From FY 2019-2020 Data	213,229	
Total Indirect Costs	2,811,087	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 8,582,661	2,574,798 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,811,087 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	236,289	

\* 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.