



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190

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	32,447,904	586	3,928	2,183,916	30,259,474	0	30,259,474	0		
Support Serv-Students	2100-2199	5,886,489	0	0	61,710	5,824,779	0	5,824,779	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,792,063	0	0	0	3,792,063	0	3,792,063	0		
Educational Library Services	2220	69,936	0	0	15,056	54,880	0	54,880	0		
Support Serv-General Admin w/ Grants	2300	302,944	0	0	302,944	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,579,949	0	0	1,301,254	0	278,695	278,695	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	-758	0	0	0	-758	0	-758	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,019,623	0	1,143,256	2,674	0	873,693	0	873,693		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,881,574	0	597	1,559	1,879,418	0	1,879,418	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	249,570	0	14,772	20,041	0	214,757	0	214,757		
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	76,184	0	0	0	76,184	0	76,184	0		
Oper & Maint of Plant Serv w/o Grants	2600	504,878	0	0	61	0	504,817	504,817	0		
Student Transportation Services	2700-2799	547,297	0	219,252	3,568	324,477	0	324,477	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	177,650	0	19,623	0	0	158,027	0	158,027		
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	673	0	0	0	673	0	673	0		
Other Sup Services w/o Grants	2900	20	0	0	20	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	945,240	0	939,370	0	5,870	0	5,870	0		
Food Services Operations	3100	314,758	116,173	17,671	0	180,914	0	180,914	0		
Enterprise Operations	3200	61,871	0	0	0	61,871	0	61,871	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	75,923	0	0	211	75,712	0	75,712	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	108,709	0	108,709	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	378,134	0	0	378,134	0	0	0	0		
<b>Total All Programs</b>		<b>51,420,631</b>	<b>116,759</b>	<b>2,467,178</b>	<b>4,271,148</b>	<b>42,535,557</b>	<b>2,029,989</b>	<b>43,319,069</b>	<b>1,246,477</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	-3.06
Direct Costs (34 CFR 75.567)	18,452,903	43,319,069
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,471,147	1,246,477
Carry Forward: From FY 2019-2020 Data	728,213	-2,573,812
Total Indirect Costs	2,199,360 (A)	-1,327,335 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	43,319,069	
Actual Indirect Costs:		
Admin. Charges	1,246,477	
Carry Forward: From FY 2019-2020 Data	728,213	
Total Indirect Costs	1,974,690	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 43,319,069	4,548,502	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,974,690	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-2,573,812	

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)	9.89 %	-1.34 %
Direct Costs (34 CFR 75.567)	17,630,827 (B)	42,535,557 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,026,035	2,029,989
Carry Forward: From FY 2019-2020 Data	-422,277	-2,599,055
Total Indirect Costs	2,603,758 (A)	-569,066 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	42,535,557	
Actual Indirect Costs:		
Admin. Charges	2,029,989	
Carry Forward: From FY 2019-2020 Data	-422,277	
Total Indirect Costs	1,607,712	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.89 X 42,535,557	4,206,767 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,607,712 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-2,599,055	

\* 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.