



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0230

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<br>A | Food<br>B     | Capital<br>C  | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Instruction  | 0010-2099            | 1,657,139             | 0             | 12,628        | 0                            | 1,644,511                 | 0                | 1,644,511               | 0                |
| Support Serv-Students                                    | 2100-2199            | 146,795               | 0             | 0             | 15,800                       | 130,995                   | 0                | 130,995                 | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 7,054                 | 0             | 0             | 0                            | 7,054                     | 0                | 7,054                   | 0                |
| Educational Library Services                             | 2220                 | 26,572                | 0             | 7,761         | 2,890                        | 15,921                    | 0                | 15,921                  | 0                |
| Support Serv-General Admin w/ Grants                     | 2300                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Support Serv-General Admin w/o Grants                    | 2300                 | 192,000               | 0             | 850           | 37,052                       | 0                         | 154,098          | 154,098                 | 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                 | 136,808               | 0             | 0             | 0                            | 0                         | 136,808          | 0                       | 136,808          |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 190,264               | 0             | 429           | 0                            | 189,835                   | 0                | 189,835                 | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 56,494                | 0             | 33            | 1,487                        | 0                         | 54,974           | 0                       | 54,974           |
| 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                 | 347,694               | 0             | 0             | 0                            | 0                         | 347,694          | 347,694                 | 0                |
| Student Transportation Services                          | 2700-2799            | 149,981               | 0             | 0             | 0                            | 149,981                   | 0                | 149,981                 | 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 | 86,067                | 0             | 0             | 0                            | 0                         | 86,067           | 0                       | 86,067           |
| 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                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| Other Sup Services w/o Grants                            | 2900                 | 0                     | 0             | 0             | 0                            | 0                         | 0                | 0                       | 0                |
| 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                 | 150,929               | 83,968        | 0             | 0                            | 66,961                    | 0                | 66,961                  | 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                 | 2,338                 | 0             | 2,338         | 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>3,150,135</b>      | <b>83,968</b> | <b>24,039</b> | <b>57,229</b>                | <b>2,205,258</b>          | <b>779,641</b>   | <b>2,707,050</b>        | <b>277,849</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><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 10.50        | 10.50        |
| Direct Costs (34 CFR 75.567)   | 2,271,552    | 2,707,050    |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 59,557       | 277,849      |
| Carry Forward: From FY 2019-2020 Data                                  | 89,016       | 82,625       |
| Total Indirect Costs   | 148,573 (A)  | 360,474 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2021-2022)                  |              |              |
| Actual Direct Costs  | 2,707,050    |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 277,849      |              |
| Carry Forward: From FY 2019-2020 Data                                  | 89,016       |              |
| Total Indirect Costs   | 366,865      |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 10.5 X 2,707,050   | 284,240      |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2021-2022) | 366,865      |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2023-2024)          | 82,625       |              |

UNRESTRICTED RATE

|  | FY 2021-2022  | FY 2023-2024  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 30.00 %       | 30.00 %       |
| Direct Costs (34 CFR 75.567)   | 1,844,708 (B) | 2,205,258 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 488,820       | 779,641       |
| Carry Forward: From FY 2019-2020 Data                                  | 114,451       | 232,515       |
| Total Indirect Costs   | 603,271 (A)   | 1,012,156 (A) |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2021-2022)                         |               |               |
| Actual Direct Costs  | 2,205,258     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 779,641       |               |
| Carry Forward: From FY 2019-2020 Data                                  | 114,451       |               |
| Total Indirect Costs   | 894,092       |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 30.00 X 2,205,258  | 661,577 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2021-2022) | 894,092 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2023-2024)          | 232,515       |               |

\* 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.