



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0290

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	5,562,086	0	137,966	183,876	5,240,244	0	5,240,244	0		
Support Serv-Students	2100-2199	635,245	0	0	184,343	450,902	0	450,902	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,756,611	0	0	0	1,756,611	0	1,756,611	0		
Educational Library Services	2220	109,867	0	0	1,033	108,834	0	108,834	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	19,238	0	0	0	0	19,238	19,238	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	6,716	0	0	0	6,716	0	6,716	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	353,545	0	0	0	0	353,545	0	353,545		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	948,171	0	5,120	0	943,051	0	943,051	0		
Sup Serv-Business w/ Grants	2500	55,636	0	0	0	55,636	0	55,636	0		
Sup Serv-Business w/o Grants	2500	752,843	0	0	0	0	752,843	0	752,843		
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	39,745	0	0	0	39,745	0	39,745	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,369,507	0	341	0	0	1,369,166	1,369,166	0		
Student Transportation Services	2700-2799	188,148	0	0	0	188,148	0	188,148	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	126,398	0	0	0	126,398	0	126,398	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	272,514	0	0	0	0	272,514	0	272,514		
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	6,007	0	0	0	6,007	0	6,007	0		
Other Sup Services w/o Grants	2900	7,400	0	0	0	0	7,400	0	7,400		
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	489,775	251,828	0	0	237,947	0	237,947	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	273,077	0	0	0	273,077	0	273,077	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		
Total All Programs		12,972,529	251,828	143,427	369,252	9,433,316	2,774,706	10,821,720	1,386,302		



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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)	18,404,831	10,821,720
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	202,942	1,386,302
Carry Forward: From FY 2019-2020 Data	967,284	1,217,305
Total Indirect Costs	1,170,226 (A)	2,603,607 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	10,821,720	
Actual Indirect Costs:		
Admin. Charges	1,386,302	
Carry Forward: From FY 2019-2020 Data	967,284	
Total Indirect Costs	2,353,586	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,821,720	1,136,281	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,353,586	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,217,305	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.03 %	30.00 %
Direct Costs (34 CFR 75.567)	16,601,840 (B)	9,433,316 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	887,297	2,774,706
Carry Forward: From FY 2019-2020 Data	-59,600	448,280
Total Indirect Costs	827,697 (A)	3,222,986 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	9,433,316	
Actual Indirect Costs:		
Admin. Charges	2,774,706	
Carry Forward: From FY 2019-2020 Data	-59,600	
Total Indirect Costs	2,715,106	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.03 X 9,433,316	2,266,826 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,715,106 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	448,280	

* 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.