



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0490

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	8,667,935	707	234,793	230,636	8,201,799	0	8,201,799	0		
Support Serv-Students	2100-2199	700,146	0	0	164,025	536,121	0	536,121	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,252,033	0	283,727	0	968,306	0	968,306	0		
Educational Library Services	2220	72,489	0	0	23,557	48,932	0	48,932	0		
Support Serv-General Admin w/ Grants	2300	152,423	0	0	152,423	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	242,489	0	0	0	0	242,489	242,489	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	237,035	0	0	0	0	237,035	0	237,035		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	767,677	0	0	0	767,677	0	767,677	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	278,011	0	0	0	0	278,011	0	278,011		
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	106,230	0	0	0	106,230	0	106,230	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,437,570	0	0	0	0	1,437,570	1,437,570	0		
Student Transportation Services	2700-2799	1,018,333	0	443,371	0	574,962	0	574,962	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	206,910	0	-14,224	0	0	221,134	0	221,134		
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	728,089	404,505	0	0	323,584	0	323,584	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	330,684	0	330,684	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	692,844	0	0	692,844	0	0	0	0		
<b>Total All Programs</b>		<b>16,890,898</b>	<b>405,212</b>	<b>1,278,351</b>	<b>1,263,485</b>	<b>11,527,611</b>	<b>2,416,239</b>	<b>13,207,670</b>	<b>736,180</b>		



# Colorado Department of Education

## Indirect Cost Report

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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) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.06	5.12
Direct Costs (34 CFR 75.567)	11,600,842	13,207,670
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	513,391	736,180
Carry Forward: From FY 2019-2020 Data	4,352	-59,853
Total Indirect Costs	517,743 (A)	676,327 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	13,207,670	
Actual Indirect Costs:		
Admin. Charges	736,180	
Carry Forward: From FY 2019-2020 Data	4,352	
Total Indirect Costs	740,532	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.06 X 13,207,670	800,385	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	740,532	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-59,853	

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)	22.30 %	19.66 %
Direct Costs (34 CFR 75.567)	10,061,143 (B)	11,527,611 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,900,831	2,416,239
Carry Forward: From FY 2019-2020 Data	4,339	-150,079
Total Indirect Costs	1,905,170 (A)	2,266,160 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	11,527,611	
Actual Indirect Costs:		
Admin. Charges	2,416,239	
Carry Forward: From FY 2019-2020 Data	4,339	
Total Indirect Costs	2,420,578	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.30 X 11,527,611	2,570,657 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,420,578 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-150,079	

\* 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.