



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0930

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	2,106,427	0	483	204,915	1,901,029	0	1,901,029	0		
Support Serv-Students	2100-2199	113,340	0	0	0	113,340	0	113,340	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	6,898	0	0	0	6,898	0	6,898	0		
Educational Library Services	2220	36,845	0	0	424	36,421	0	36,421	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	81,469	0	0	0	0	81,469	81,469	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	252,266	0	0	0	0	252,266	0	252,266		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	185,474	0	0	0	185,474	0	185,474	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	146,274	0	0	14,240	0	132,034	0	132,034		
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	567,818	0	0	0	0	567,818	567,818	0		
Student Transportation Services	2700-2799	140,821	0	0	0	140,821	0	140,821	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	11,632	0	0	0	11,632	0	11,632	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	182,437	0	0	19,578	0	162,859	0	162,859		
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	187,892	73,191	0	0	114,701	0	114,701	0		
Enterprise Operations	3200	6,633	0	0	0	6,633	0	6,633	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	55,625	0	0	55,625	0	0	0	0		
<b>Total All Programs</b>		<b>4,081,851</b>	<b>73,191</b>	<b>483</b>	<b>294,782</b>	<b>2,516,949</b>	<b>1,196,446</b>	<b>3,166,236</b>	<b>547,159</b>		



# Colorado Department of Education

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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><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)	3,052,062	3,166,236
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	207,118	547,159
Carry Forward: From FY 2019-2020 Data	214,055	428,759
Total Indirect Costs	421,173 (A)	975,918 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	3,166,236	
Actual Indirect Costs:		
Admin. Charges	547,159	
Carry Forward: From FY 2019-2020 Data	214,055	
Total Indirect Costs	761,214	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,166,236	332,455	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	761,214	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	428,759	

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)	2,607,857 (B)	2,516,949 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	696,634	1,196,446
Carry Forward: From FY 2019-2020 Data	559,247	1,000,608
Total Indirect Costs	1,255,881 (A)	2,197,054 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	2,516,949	
Actual Indirect Costs:		
Admin. Charges	1,196,446	
Carry Forward: From FY 2019-2020 Data	559,247	
Total Indirect Costs	1,755,693	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,516,949	755,085 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,755,693 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,000,608	

\* 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.