



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990

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	59,880,231	0	59,959	422,680	59,397,592	0	59,397,592	0		
Support Serv-Students	2100-2199	8,171,926	0	0	0	8,171,926	0	8,171,926	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,867,856	0	157	7,367	3,860,332	0	3,860,332	0		
Educational Library Services	2220	1,203,754	0	0	12,800	1,190,954	0	1,190,954	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	259,937	0	0	8,170	0	251,767	251,767	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	962,342	0	0	0	0	962,342	0	962,342		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	7,977,687	0	0	630,934	7,346,753	0	7,346,753	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,021,343	0	57	21,006	0	1,000,280	0	1,000,280		
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	196,140	0	0	0	0	196,140	196,140	0		
Oper & Maint of Plant Serv w/ Grants	2600	128,437	0	0	0	128,437	0	128,437	0		
Oper & Maint of Plant Serv w/o Grants	2600	11,705,393	0	40,395	41,267	0	11,623,731	11,623,731	0		
Student Transportation Services	2700-2799	4,260,555	0	133,800	13,798	4,112,957	0	4,112,957	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	134,044	0	0	0	134,044	0	134,044	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,272,956	0	-3,792	0	0	4,276,748	0	4,276,748		
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	311,865	0	0	0	0	311,865	311,865	0		
Planning/Evaluation	2810-2814	185	0	0	0	185	0	185	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	827,242	0	0	4,005	0	823,237	0	823,237		
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	3,565,951	1,850,101	0	0	1,715,850	0	1,715,850	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	1,719,572	0	5,024	30	1,714,518	0	1,714,518	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	4,165,589	0	4,081,228	0	84,361	0	84,361	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	1,086,437	0	0	985,269	101,168	0	101,168	0		
<b>Total All Programs</b>		<b>115,719,442</b>	<b>1,850,101</b>	<b>4,316,828</b>	<b>2,147,326</b>	<b>87,959,077</b>	<b>19,446,110</b>	<b>100,342,580</b>	<b>7,062,607</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)	6.63	7.45
Direct Costs (34 CFR 75.567)	91,100,517	100,342,580
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,146,146	7,062,607
Carry Forward: From FY 2019-2020 Data	7,721	417,615
Total Indirect Costs	4,153,867 (A)	7,480,222 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	100,342,580	
Actual Indirect Costs:		
Admin. Charges	7,062,607	
Carry Forward: From FY 2019-2020 Data	7,721	
Total Indirect Costs	7,070,328	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.63 X 100,342,580	6,652,713	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	7,070,328	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	417,615	

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)	17.30 %	22.84 %
Direct Costs (34 CFR 75.567)	79,743,291 (B)	87,959,077 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,248,160	19,446,110
Carry Forward: From FY 2019-2020 Data	-3,587,714	641,476
Total Indirect Costs	9,660,446 (A)	20,087,586 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	87,959,077	
Actual Indirect Costs:		
Admin. Charges	19,446,110	
Carry Forward: From FY 2019-2020 Data	-3,587,714	
Total Indirect Costs	15,858,396	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.30 X 87,959,077	15,216,920 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	15,858,396 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	641,476	

\* 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.