



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1150

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 A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	8,569,001	0	79,828	122,925	8,366,248	0	8,366,248	0
Support Serv-Students	2100-2199	594,018	0	0	0	594,018	0	594,018	0
Support Serv-Inst Staff	2200-2219, 2221-2299	191,564	0	0	0	191,564	0	191,564	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	5,574	0	0	0	5,574	0	5,574	0
Support Serv-General Admin w/o Grants	2300	90,772	0	0	0	0	90,772	90,772	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	586,140	0	0	0	0	586,140	0	586,140
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	858,038	0	102	0	857,936	0	857,936	0
Sup Serv-Business w/ Grants	2500	22,720	0	0	0	22,720	0	22,720	0
Sup Serv-Business w/o Grants	2500	214,394	0	0	0	0	214,394	0	214,394
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	262,829	0	217,316	0	45,513	0	45,513	0
Oper & Maint of Plant Serv w/o Grants	2600	2,025,793	0	226,004	0	0	1,799,789	1,799,789	0
Student Transportation Services	2700-2799	690,341	0	20,946	0	669,395	0	669,395	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	37,481	0	0	0	37,481	0	37,481	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	233,168	0	2,370	0	0	230,798	0	230,798
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	10,426	0	0	0	10,426	0	10,426	0
Other Sup Services w/o Grants	2900	3,154	0	0	0	0	3,154	0	3,154
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	1,008,140	485,880	0	0	522,260	0	522,260	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	138,610	0	0	118,750	19,860	0	19,860	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	302,419	0	302,419	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	163,948	0	0	163,948	0	0	0	0
<b>Total All Programs</b>		<b>16,008,530</b>	<b>485,880</b>	<b>848,985</b>	<b>405,623</b>	<b>11,342,995</b>	<b>2,925,047</b>	<b>13,233,556</b>	<b>1,034,486</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><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.40	8.35
Direct Costs (34 CFR 75.567)	12,823,895	13,233,556
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	598,276	1,034,486
Carry Forward: From FY 2019-2020 Data	15,241	70,444
Total Indirect Costs	613,517 (A)	1,104,930 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	13,233,556	
Actual Indirect Costs:		
Admin. Charges	1,034,486	
Carry Forward: From FY 2019-2020 Data	15,241	
Total Indirect Costs	1,049,727	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.4 X 13,233,556	979,283	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,049,727	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	70,444	

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)	19.92 %	28.71 %
Direct Costs (34 CFR 75.567)	11,193,570 (B)	11,342,995 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,419,343	2,925,047
Carry Forward: From FY 2019-2020 Data	-333,447	332,075
Total Indirect Costs	3,085,896 (A)	3,257,122 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	11,342,995	
Actual Indirect Costs:		
Admin. Charges	2,925,047	
Carry Forward: From FY 2019-2020 Data	-333,447	
Total Indirect Costs	2,591,600	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.92 X 11,342,995	2,259,525 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,591,600 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	332,075	

\* 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.