



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1390

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	5,766,324	0	37,759	732,966	4,995,599	0	4,995,599	0
Support Serv-Students	2100-2199	486,765	0	0	65,649	421,116	0	421,116	0
Support Serv-Inst Staff	2200-2219, 2221-2299	193,452	0	0	0	193,452	0	193,452	0
Educational Library Services	2220	24,740	0	0	0	24,740	0	24,740	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	42,067	0	0	17,225	0	24,842	24,842	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	20,970	0	0	0	20,970	0	20,970	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	237,803	0	0	0	0	237,803	0	237,803
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	823,530	0	0	0	823,530	0	823,530	0
Sup Serv-Business w/ Grants	2500	260,879	0	0	198,087	62,792	0	62,792	0
Sup Serv-Business w/o Grants	2500	332,961	0	0	0	0	332,961	0	332,961
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	69,292	0	0	0	69,292	0	69,292	0
Oper & Maint of Plant Serv w/o Grants	2600	679,276	0	0	0	0	679,276	679,276	0
Student Transportation Services	2700-2799	482,478	0	58,550	79,318	344,610	0	344,610	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	116,916	0	81,226	5,226	30,464	0	30,464	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	413,977	0	0	948	0	413,029	0	413,029
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	92,532	0	0	0	92,532	0	92,532	0
Other Sup Services w/o Grants	2900	44,963	0	0	0	0	44,963	0	44,963
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	410,313	138,974	0	11,312	260,027	0	260,027	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	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
<b>Total All Programs</b>		<b>10,499,238</b>	<b>138,974</b>	<b>177,535</b>	<b>1,110,731</b>	<b>7,339,124</b>	<b>1,732,874</b>	<b>8,043,242</b>	<b>1,028,756</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)	6,029,543	8,043,242
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	501,944	1,028,756
Carry Forward: From FY 2019-2020 Data	666,912	851,128
Total Indirect Costs	1,168,856 (A)	1,879,884 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	8,043,242	
Actual Indirect Costs:		
Admin. Charges	1,028,756	
Carry Forward: From FY 2019-2020 Data	666,912	
Total Indirect Costs	1,695,668	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,043,242	844,540	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,695,668	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	851,128	

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 %	20.94 %
Direct Costs (34 CFR 75.567)	5,373,467 (B)	7,339,124 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,311,544	1,732,874
Carry Forward: From FY 2019-2020 Data	272,925	-195,938
Total Indirect Costs	1,584,469 (A)	1,536,936 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	7,339,124	
Actual Indirect Costs:		
Admin. Charges	1,732,874	
Carry Forward: From FY 2019-2020 Data	272,925	
Total Indirect Costs	2,005,799	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 7,339,124	2,201,737 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,005,799 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-195,938	

\* 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.