



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1400

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	2,100,786	0	26,552	2,628	2,071,606	0	2,071,606	0		
Support Serv-Students	2100-2199	265,853	0	0	34,987	230,866	0	230,866	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	144,269	0	0	0	144,269	0	144,269	0		
Educational Library Services	2220	26,021	0	0	5,341	20,680	0	20,680	0		
Support Serv-General Admin w/ Grants	2300	114,441	0	0	114,441	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	41,700	0	0	1,315	0	40,385	40,385	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	236,472	0	0	0	0	236,472	0	236,472		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	293,307	0	0	0	293,307	0	293,307	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	193,804	0	0	0	0	193,804	0	193,804		
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	21,976	0	0	0	21,976	0	21,976	0		
Oper & Maint of Plant Serv w/o Grants	2600	484,578	0	0	0	0	484,578	484,578	0		
Student Transportation Services	2700-2799	104,510	0	0	0	104,510	0	104,510	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	47,710	0	0	0	47,710	0	47,710	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	270,894	0	0	0	0	270,894	0	270,894		
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	135,586	45,441	0	0	90,145	0	90,145	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>4,481,907</b>	<b>45,441</b>	<b>26,552</b>	<b>158,712</b>	<b>3,025,069</b>	<b>1,226,133</b>	<b>3,550,032</b>	<b>701,170</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)	2,646,662	3,550,032
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	304,174	701,170
Carry Forward: From FY 2019-2020 Data	681,568	1,009,985
Total Indirect Costs	985,742 (A)	1,711,155 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	3,550,032	
Actual Indirect Costs:		
Admin. Charges	701,170	
Carry Forward: From FY 2019-2020 Data	681,568	
Total Indirect Costs	1,382,738	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,550,032	372,753	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,382,738	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,009,985	

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)	2,281,851 (B)	3,025,069 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	807,714	1,226,133
Carry Forward: From FY 2019-2020 Data	624,627	943,239
Total Indirect Costs	1,432,341 (A)	2,169,372 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	3,025,069	
Actual Indirect Costs:		
Admin. Charges	1,226,133	
Carry Forward: From FY 2019-2020 Data	624,627	
Total Indirect Costs	1,850,760	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,025,069	907,521 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,850,760 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	943,239	

\* 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.