



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1450

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	1,706,519	0	19,268	215,879	1,471,372	0	1,471,372	0
Support Serv-Students	2100-2199	256,078	0	0	14,692	241,386	0	241,386	0
Support Serv-Inst Staff	2200-2219, 2221-2299	29,443	0	0	0	29,443	0	29,443	0
Educational Library Services	2220	34,066	0	0	599	33,467	0	33,467	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	16,494	0	0	3,889	0	12,605	12,605	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	21,648	0	0	0	21,648	0	21,648	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	161,368	0	0	147	0	161,221	0	161,221
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	147,860	0	0	368	147,492	0	147,492	0
Sup Serv-Business w/ Grants	2500	8,664	0	0	0	8,664	0	8,664	0
Sup Serv-Business w/o Grants	2500	82,816	0	0	18,616	0	64,200	0	64,200
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	56,000	0	0	0	56,000	0	56,000	0
Oper & Maint of Plant Serv w/o Grants	2600	295,782	0	0	0	0	295,782	295,782	0
Student Transportation Services	2700-2799	170,442	0	3,015	0	167,427	0	167,427	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	39,856	0	0	17,980	0	21,876	0	21,876
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	133,189	70,385	0	0	62,804	0	62,804	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	3,403	0	100	0	3,303	0	3,303	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>3,163,628</b>	<b>70,385</b>	<b>22,383</b>	<b>272,170</b>	<b>2,243,006</b>	<b>555,684</b>	<b>2,551,393</b>	<b>247,297</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	1,983,384	2,551,393
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	105,800	247,297
Carry Forward: From FY 2019-2020 Data	138,962	118,363
Total Indirect Costs	244,762 (A)	365,660 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	2,551,393	
Actual Indirect Costs:		
Admin. Charges	247,297	
Carry Forward: From FY 2019-2020 Data	138,962	
Total Indirect Costs	386,259	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,551,393	267,896	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	386,259	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	118,363	

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 %	23.92 %
Direct Costs (34 CFR 75.567)	1,667,305 (B)	2,243,006 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	472,168	555,684
Carry Forward: From FY 2019-2020 Data	98,113	-19,105
Total Indirect Costs	570,281 (A)	536,579 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	2,243,006	
Actual Indirect Costs:		
Admin. Charges	555,684	
Carry Forward: From FY 2019-2020 Data	98,113	
Total Indirect Costs	653,797	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,243,006	672,902 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	653,797 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-19,105	

\* 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.