



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1828

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	12,394,532	8,478	0	238,828	12,147,226	0	12,147,226	0		
Support Serv-Students	2100-2199	973,019	0	0	165	972,854	0	972,854	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	915,761	0	0	0	915,761	0	915,761	0		
Educational Library Services	2220	194,930	0	0	13,992	180,938	0	180,938	0		
Support Serv-General Admin w/ Grants	2300	6,243	0	0	0	6,243	0	6,243	0		
Support Serv-General Admin w/o Grants	2300	991,267	0	0	78,758	0	912,509	912,509	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	112,107	0	0	0	112,107	0	112,107	0		
Sup Serv-School Admin	2400-2499	1,581,737	0	0	0	1,581,737	0	1,581,737	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	406,579	0	0	0	0	406,579	0	406,579		
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	11,805	0	0	0	11,805	0	11,805	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,450,052	0	0	30	0	2,450,022	2,450,022	0		
Student Transportation Services	2700-2799	639,619	0	0	0	639,619	0	639,619	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	81,293	0	0	0	81,293	0	81,293	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	493,909	0	0	0	0	493,909	0	493,909		
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	1,135,067	638,011	0	0	497,056	0	497,056	0		
Enterprise Operations	3200	618	0	0	0	618	0	618	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	49,784	0	0	300	49,484	0	49,484	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	361,938	0	0	359,788	2,150	0	2,150	0		
<b>Total All Programs</b>		<b>22,800,260</b>	<b>646,489</b>	<b>0</b>	<b>691,861</b>	<b>17,198,891</b>	<b>4,263,019</b>	<b>20,561,422</b>	<b>900,488</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)	4.90	5.41
Direct Costs (34 CFR 75.567)	21,403,953	20,561,422
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	513,466	900,488
Carry Forward: From FY 2019-2020 Data	319,259	212,237
Total Indirect Costs	832,725 (A)	1,112,725 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	20,561,422	
Actual Indirect Costs:		
Admin. Charges	900,488	
Carry Forward: From FY 2019-2020 Data	319,259	
Total Indirect Costs	1,219,747	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.9 X 20,561,422	1,007,510	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,219,747	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	212,237	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.49 %	29.13 %
Direct Costs (34 CFR 75.567)	18,385,498 (B)	17,198,891 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,304,433	4,263,019
Carry Forward: From FY 2019-2020 Data	-164,561	746,394
Total Indirect Costs	3,139,872 (A)	5,009,413 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	17,198,891	
Actual Indirect Costs:		
Admin. Charges	4,263,019	
Carry Forward: From FY 2019-2020 Data	-164,561	
Total Indirect Costs	4,098,458	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.49 X 17,198,891	3,352,064 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,098,458 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	746,394	

\* 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.