



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035

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	16,041,857	0	0	1,039,629	15,002,228	0	15,002,228	0		
Support Serv-Students	2100-2199	2,852,675	0	8,519	150,058	2,694,098	0	2,694,098	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,097,943	0	0	190,160	1,907,783	0	1,907,783	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	4,485	0	0	1,339	3,146	0	3,146	0		
Support Serv-General Admin w/o Grants	2300	468,833	0	0	252,355	0	216,478	216,478	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	477,293	0	0	0	0	477,293	0	477,293		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,420,326	0	0	664	2,419,662	0	2,419,662	0		
Sup Serv-Business w/ Grants	2500	71,775	0	0	0	71,775	0	71,775	0		
Sup Serv-Business w/o Grants	2500	672,789	0	0	27,489	0	645,300	0	645,300		
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	257,936	0	0	0	257,936	0	257,936	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,917,587	0	295,709	206	0	2,621,672	2,621,672	0		
Student Transportation Services	2700-2799	980,894	0	0	27,996	952,898	0	952,898	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	681,300	0	0	0	0	681,300	0	681,300		
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	3,931	0	3,931	0	0	0	0	0		
Other Sup Services w/o Grants	2900	90,346	0	0	0	0	90,346	0	90,346		
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	1,147,498	485,240	0	4,679	657,579	0	657,579	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	44,960	0	44,960	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	88,359	0	0	88,359	0	0	0	0		
<b>Total All Programs</b>		<b>31,320,787</b>	<b>485,240</b>	<b>353,119</b>	<b>1,782,934</b>	<b>23,967,105</b>	<b>4,732,389</b>	<b>26,805,255</b>	<b>1,894,239</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)	7.87	7.17
Direct Costs (34 CFR 75.567)	24,578,944	26,805,255
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	958,396	1,894,239
Carry Forward: From FY 2019-2020 Data	242,673	27,338
Total Indirect Costs	1,201,069 (A)	1,921,577 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	26,805,255	
Actual Indirect Costs:		
Admin. Charges	1,894,239	
Carry Forward: From FY 2019-2020 Data	242,673	
Total Indirect Costs	2,136,912	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.87 X 26,805,255	2,109,574	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,136,912	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	27,338	

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)	22.42 %	19.40 %
Direct Costs (34 CFR 75.567)	21,913,647 (B)	23,967,105 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,439,435	4,732,389
Carry Forward: From FY 2019-2020 Data	557,111	-83,925
Total Indirect Costs	3,996,546 (A)	4,648,464 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	23,967,105	
Actual Indirect Costs:		
Admin. Charges	4,732,389	
Carry Forward: From FY 2019-2020 Data	557,111	
Total Indirect Costs	5,289,500	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.42 X 23,967,105	5,373,425 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	5,289,500 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-83,925	

\* 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.