



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3090

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	19,603,744	0	0	449,584	19,154,160	0	19,154,160	0
Support Serv-Students	2100-2199	1,735,822	0	0	142,395	1,593,427	0	1,593,427	0
Support Serv-Inst Staff	2200-2219, 2221-2299	729,907	0	0	10,828	719,079	0	719,079	0
Educational Library Services	2220	222,345	0	0	0	222,345	0	222,345	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	181,756	0	0	0	0	181,756	181,756	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	493,571	0	0	0	0	493,571	0	493,571
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,112,409	0	0	101,853	2,010,556	0	2,010,556	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	214,971	0	0	0	0	214,971	0	214,971
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	26,242	0	0	0	26,242	0	26,242	0
Oper & Maint of Plant Serv w/o Grants	2600	4,095,749	0	0	0	0	4,095,749	4,095,749	0
Student Transportation Services	2700-2799	1,236,614	0	0	0	1,236,614	0	1,236,614	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	113,545	0	0	0	113,545	0	113,545	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,829,692	0	35,000	0	0	1,794,692	0	1,794,692
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	48,626	0	0	0	0	48,626	0	48,626
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	10,300	0	0	0	10,300	0	10,300	0
Food Services Operations	3100	1,396,623	68,365	0	-6	1,328,264	0	1,328,264	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	74,906	0	74,906	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	37,135	0	0	37,135	0	0	0	0
<b>Total All Programs</b>		<b>34,163,957</b>	<b>68,365</b>	<b>109,906</b>	<b>741,789</b>	<b>26,414,532</b>	<b>6,829,365</b>	<b>30,692,037</b>	<b>2,551,860</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)	5.84	9.39
Direct Costs (34 CFR 75.567)	27,072,866	30,692,037
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,457,737	2,551,860
Carry Forward: From FY 2019-2020 Data	-429,712	329,733
Total Indirect Costs	1,028,025 (A)	2,881,593 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	30,692,037	
Actual Indirect Costs:		
Admin. Charges	2,551,860	
Carry Forward: From FY 2019-2020 Data	-429,712	
Total Indirect Costs	2,122,148	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.84 X 30,692,037	1,792,415	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,122,148	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	329,733	

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)	25.19 %	25.10 %
Direct Costs (34 CFR 75.567)	22,932,854 (B)	26,414,532 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,611,867	6,829,365
Carry Forward: From FY 2019-2020 Data	-375,779	-200,235
Total Indirect Costs	4,236,088 (A)	6,629,130 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	26,414,532	
Actual Indirect Costs:		
Admin. Charges	6,829,365	
Carry Forward: From FY 2019-2020 Data	-375,779	
Total Indirect Costs	6,453,586	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.19 X 26,414,532	6,653,821 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	6,453,586 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-200,235	

\* 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.