



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395

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	11,012,535	0	51,602	367,859	10,593,074	0	10,593,074	0
Support Serv-Students	2100-2199	900,465	0	160,385	0	740,080	0	740,080	0
Support Serv-Inst Staff	2200-2219, 2221-2299	537,420	0	314,332	0	223,088	0	223,088	0
Educational Library Services	2220	127,506	0	0	4,434	123,072	0	123,072	0
Support Serv-General Admin w/ Grants	2300	30,932	0	0	0	30,932	0	30,932	0
Support Serv-General Admin w/o Grants	2300	1,430,811	0	0	39,012	0	1,391,799	1,391,799	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	15,363	0	0	0	0	15,363	0	15,363
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,243,679	0	0	0	1,243,679	0	1,243,679	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	134,878	0	0	0	0	134,878	0	134,878
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	8,781	0	0	0	8,781	0	8,781	0
Oper & Maint of Plant Serv w/o Grants	2600	2,768,780	0	131,037	0	0	2,637,743	2,637,743	0
Student Transportation Services	2700-2799	1,237,141	0	29,995	0	1,207,146	0	1,207,146	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	156,516	0	0	0	156,516	0	156,516	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,428,869	0	127,350	0	0	1,301,519	0	1,301,519
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	232,246	0	0	232,246	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	1,112,882	525,336	59,295	0	528,251	0	528,251	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	154,902	0	0	0	154,902	0	154,902	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	298,924	0	0	0	298,924	0	298,924	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	257,564	0	77,773	0	179,791	0	179,791	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		23,090,194	525,336	951,769	643,551	15,488,236	5,481,302	19,517,778	1,451,760



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.01	6.21
Direct Costs (34 CFR 75.567)	16,675,861	19,517,778
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	646,165	1,451,760
Carry Forward: From FY 2019-2020 Data	262,263	-239,707
Total Indirect Costs	908,428 (A)	1,212,053 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	19,517,778	
Actual Indirect Costs:		
Admin. Charges	1,451,760	
Carry Forward: From FY 2019-2020 Data	262,263	
Total Indirect Costs	1,714,023	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.01 X 19,517,778	1,953,730	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,714,023	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-239,707	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	13,780,733 (B)	15,488,236 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,545,009	5,481,302
Carry Forward: From FY 2019-2020 Data	605,825	1,440,656
Total Indirect Costs	3,150,834 (A)	6,921,958 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	15,488,236	
Actual Indirect Costs:		
Admin. Charges	5,481,302	
Carry Forward: From FY 2019-2020 Data	605,825	
Total Indirect Costs	6,087,127	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 15,488,236	4,646,471 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	6,087,127 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,440,656	

* 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.