



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405

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	19,637,152	0	6,021	311,160	19,319,971	0	19,319,971	0		
Support Serv-Students	2100-2199	2,241,668	0	0	28,857	2,212,811	0	2,212,811	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,463,535	0	244,649	3,789	2,215,097	0	2,215,097	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	83,114	0	0	7,268	0	75,846	75,846	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	296,760	0	0	0	0	296,760	0	296,760		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,531,732	0	0	0	2,531,732	0	2,531,732	0		
Sup Serv-Business w/ Grants	2500	41,269	0	0	0	41,269	0	41,269	0		
Sup Serv-Business w/o Grants	2500	823,061	0	439	4,176	0	818,446	0	818,446		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	4,133,503	0	51,997	0	0	4,081,506	4,081,506	0		
Student Transportation Services	2700-2799	1,381,759	0	380,560	2,270	998,929	0	998,929	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	1,857,714	0	37,000	0	0	1,820,714	0	1,820,714		
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	103,000	0	0	0	103,000	0	103,000	0		
Other Sup Services w/o Grants	2900	483,677	0	0	5,120	0	478,557	0	478,557		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	74,650	0	0	0	74,650	0	74,650	0		
Food Services Operations	3100	1,947,031	961,814	5,706	1,702	977,809	0	977,809	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	544,149	0	0	0	544,149	0	544,149	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	454,055	0	317,571	0	136,484	0	136,484	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	375,584	0	0	375,584	0	0	0	0		
Total All Programs		39,473,413	961,814	1,043,943	739,926	29,155,901	7,571,829	33,313,253	3,414,477		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	31,567,120	33,313,253
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,355,766	3,414,477
Carry Forward: From FY 2019-2020 Data	531,984	448,569
Total Indirect Costs	2,887,750 (A)	3,863,046 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	33,313,253	
Actual Indirect Costs:		
Admin. Charges	3,414,477	
Carry Forward: From FY 2019-2020 Data	531,984	
Total Indirect Costs	3,946,461	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 33,313,253	3,497,892	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,946,461	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	448,569	

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)	24.98 %	26.33 %
Direct Costs (34 CFR 75.567)	27,915,811 (B)	29,155,901 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,826,262	7,571,829
Carry Forward: From FY 2019-2020 Data	-184,573	104,112
Total Indirect Costs	5,641,689 (A)	7,675,941 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	29,155,901	
Actual Indirect Costs:		
Admin. Charges	7,571,829	
Carry Forward: From FY 2019-2020 Data	-184,573	
Total Indirect Costs	7,387,256	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.98 X 29,155,901	7,283,144 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	7,387,256 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	104,112	

* 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.