



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2520

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	11,704,346	0	425,040	453,945	10,825,361	0	10,825,361	0
Support Serv-Students	2100-2199	2,075,348	0	364,633	257,023	1,453,692	0	1,453,692	0
Support Serv-Inst Staff	2200-2219, 2221-2299	234,510	0	370	0	234,140	0	234,140	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	27,766	0	0	225	0	27,541	27,541	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	318,686	0	731	1,402	0	316,553	0	316,553
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,196,903	0	0	0	1,196,903	0	1,196,903	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	190,216	0	0	0	0	190,216	0	190,216
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	1,883,035	0	4,890	0	0	1,878,145	1,878,145	0
Student Transportation Services	2700-2799	377,382	0	4,342	0	373,040	0	373,040	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	761,129	0	12,802	0	0	748,327	0	748,327
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	1,330,930	614,176	182,060	31,139	503,555	0	503,555	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	381,460	0	16,970	0	364,490	0	364,490	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	723,716	0	723,716	0	0	0	0	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		21,205,427	614,176	1,735,554	743,734	14,951,181	3,160,782	16,856,867	1,255,096



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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)	9.53	6.60
Direct Costs (34 CFR 75.567)	13,561,645	16,856,867
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	480,532	1,255,096
Carry Forward: From FY 2019-2020 Data	207,987	-143,376
Total Indirect Costs	688,519 (A)	1,111,720 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	16,856,867	
Actual Indirect Costs:		
Admin. Charges	1,255,096	
Carry Forward: From FY 2019-2020 Data	207,987	
Total Indirect Costs	1,463,083	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.53 X 16,856,867	1,606,459	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,463,083	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-143,376	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.69 %	21.19 %
Direct Costs (34 CFR 75.567)	12,061,562 (B)	14,951,181 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,293,873	3,160,782
Carry Forward: From FY 2019-2020 Data	-209,127	7,767
Total Indirect Costs	2,084,746 (A)	3,168,549 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	14,951,181	
Actual Indirect Costs:		
Admin. Charges	3,160,782	
Carry Forward: From FY 2019-2020 Data	-209,127	
Total Indirect Costs	2,951,655	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.69 X 14,951,181	2,943,888 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,951,655 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	7,767	

* 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.