



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2600

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	5,827,303	0	608	185,057	5,641,638	0	5,641,638	0
Support Serv-Students	2100-2199	311,778	0	0	0	311,778	0	311,778	0
Support Serv-Inst Staff	2200-2219, 2221-2299	435,847	0	60,274	0	375,573	0	375,573	0
Educational Library Services	2220	28,309	0	290	11,856	16,163	0	16,163	0
Support Serv-General Admin w/ Grants	2300	7,400	0	0	0	7,400	0	7,400	0
Support Serv-General Admin w/o Grants	2300	88,145	0	0	0	0	88,145	88,145	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	62	0	0	0	62	0	62	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	96,275	0	0	0	0	96,275	0	96,275
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	819,668	0	0	0	819,668	0	819,668	0
Sup Serv-Business w/ Grants	2500	12,340	0	0	0	12,340	0	12,340	0
Sup Serv-Business w/o Grants	2500	263,028	0	0	0	0	263,028	0	263,028
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	1,230,622	0	0	0	0	1,230,622	1,230,622	0
Student Transportation Services	2700-2799	802,291	0	119,578	0	682,713	0	682,713	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,020	0	0	0	2,020	0	2,020	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	348,339	0	437	0	0	347,902	0	347,902
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	81,390	0	0	0	0	81,390	0	81,390
Volunteer Services	2910	20,742	0	0	0	20,742	0	20,742	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	324,179	171,602	13,464	0	139,113	0	139,113	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	176,372	0	348	0	176,024	0	176,024	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	32,514	0	14,430	0	18,084	0	18,084	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	101,401	0	0	100,531	870	0	870	0
Total All Programs		11,010,025	171,602	209,429	297,444	8,224,188	2,107,362	9,542,955	788,595



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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)	8.58	8.31
Direct Costs (34 CFR 75.567)	9,085,164	9,542,955
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	644,667	788,595
Carry Forward: From FY 2019-2020 Data	34,716	4,525
Total Indirect Costs	679,383 (A)	793,120 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	9,542,955	
Actual Indirect Costs:		
Admin. Charges	788,595	
Carry Forward: From FY 2019-2020 Data	34,716	
Total Indirect Costs	823,311	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.58 X 9,542,955	818,786	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	823,311	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	4,525	

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)	20.75 %	28.31 %
Direct Costs (34 CFR 75.567)	7,991,173 (B)	8,224,188 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,837,119	2,107,362
Carry Forward: From FY 2019-2020 Data	-179,939	220,904
Total Indirect Costs	1,657,180 (A)	2,328,266 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	8,224,188	
Actual Indirect Costs:		
Admin. Charges	2,107,362	
Carry Forward: From FY 2019-2020 Data	-179,939	
Total Indirect Costs	1,927,423	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.75 X 8,224,188	1,706,519 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,927,423 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	220,904	

* 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.