



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2620

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	5,407,919	0	34,911	993,961	4,379,047	0	4,379,047	0		
Support Serv-Students	2100-2199	169,553	0	0	0	169,553	0	169,553	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	117,121	0	0	21,843	95,278	0	95,278	0		
Educational Library Services	2220	10,473	0	0	0	10,473	0	10,473	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	74,434	0	0	28,213	0	46,221	46,221	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	614	0	0	0	614	0	614	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	275,924	0	0	1,824	0	274,100	0	274,100		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	297,673	0	0	0	297,673	0	297,673	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	196,952	0	0	6,066	0	190,886	0	190,886		
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	663,954	0	0	83	0	663,871	663,871	0		
Student Transportation Services	2700-2799	294,772	0	0	30	294,742	0	294,742	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	221,389	0	0	0	0	221,389	0	221,389		
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	312,171	131,126	32,505	976	147,564	0	147,564	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	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	244,507	0	0	244,507	0	0	0	0		
Total All Programs		8,287,456	131,126	67,416	1,297,503	5,394,944	1,396,467	6,105,036	686,375		



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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)	5,345,587	6,105,036
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	423,914	686,375
Carry Forward: From FY 2019-2020 Data	392,129	437,475
Total Indirect Costs	816,043 (A)	1,123,850 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	6,105,036	
Actual Indirect Costs:		
Admin. Charges	686,375	
Carry Forward: From FY 2019-2020 Data	392,129	
Total Indirect Costs	1,078,504	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,105,036	641,029	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,078,504	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	437,475	

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)	24.74 %	25.60 %
Direct Costs (34 CFR 75.567)	4,755,731 (B)	5,394,944 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,305,871	1,396,467
Carry Forward: From FY 2019-2020 Data	-77,134	-15,376
Total Indirect Costs	1,228,737 (A)	1,381,091 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	5,394,944	
Actual Indirect Costs:		
Admin. Charges	1,396,467	
Carry Forward: From FY 2019-2020 Data	-77,134	
Total Indirect Costs	1,319,333	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.74 X 5,394,944	1,334,709 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,319,333 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-15,376	

* 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.