



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2640

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	20,677,667	0	11,187	119,938	20,546,542	0	20,546,542	0		
Support Serv-Students	2100-2199	2,283,305	0	0	0	2,283,305	0	2,283,305	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	597,409	0	0	0	597,409	0	597,409	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	489,940	0	0	78,340	0	411,600	411,600	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	747,618	0	0	4,651	0	742,967	0	742,967		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,873,193	0	0	0	1,873,193	0	1,873,193	0		
Sup Serv-Business w/ Grants	2500	179,735	0	0	0	179,735	0	179,735	0		
Sup Serv-Business w/o Grants	2500	493,857	0	0	0	0	493,857	0	493,857		
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	19,009	0	0	0	19,009	0	19,009	0		
Oper & Maint of Plant Serv w/o Grants	2600	4,641,656	0	17,649	0	0	4,624,007	4,624,007	0		
Student Transportation Services	2700-2799	1,668,173	0	0	3,379	1,664,794	0	1,664,794	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	2,507,683	0	6,675	0	0	2,501,008	0	2,501,008		
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	924,941	0	0	0	924,941	0	924,941	0		
Enterprise Operations	3200	898,715	0	898,715	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	190,717	0	0	0	190,717	0	190,717	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	65,014	0	24,820	40,193	1	0	1	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>38,258,632</b>	<b>0</b>	<b>959,046</b>	<b>246,501</b>	<b>28,279,646</b>	<b>8,773,439</b>	<b>33,315,253</b>	<b>3,737,832</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	30,143,846	33,315,253
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,528,092	3,737,832
Carry Forward: From FY 2019-2020 Data	786,241	1,025,971
Total Indirect Costs	2,314,333 (A)	4,763,803 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	33,315,253	
Actual Indirect Costs:		
Admin. Charges	3,737,832	
Carry Forward: From FY 2019-2020 Data	786,241	
Total Indirect Costs	4,524,073	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 33,315,253	3,498,102	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,524,073	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,025,971	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	27.12 %	30.00 %
Direct Costs (34 CFR 75.567)	26,857,872 (B)	28,279,646 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,945,041	8,773,439
Carry Forward: From FY 2019-2020 Data	979,519	2,083,518
Total Indirect Costs	5,924,560 (A)	10,856,957 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	28,279,646	
Actual Indirect Costs:		
Admin. Charges	8,773,439	
Carry Forward: From FY 2019-2020 Data	979,519	
Total Indirect Costs	9,752,958	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.12 X 28,279,646	7,669,440 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	9,752,958 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,083,518	

\* 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.