



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2650

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	2,120,054	0	0	3,729	2,116,325	0	2,116,325	0
Support Serv-Students	2100-2199	67,502	0	0	0	67,502	0	67,502	0
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0
Educational Library Services	2220	85,765	0	0	9,895	75,870	0	75,870	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	50,525	0	0	1,299	0	49,226	49,226	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	194,406	0	0	0	0	194,406	0	194,406
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	45,778	0	0	0	45,778	0	45,778	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	0	0	0	0	0	0	0	0
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	944,375	0	472,003	0	0	472,372	472,372	0
Student Transportation Services	2700-2799	116,215	0	0	0	116,215	0	116,215	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	52,101	0	0	0	0	52,101	0	52,101
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	36,429	0	0	36,429	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	211,666	81,093	0	0	130,573	0	130,573	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	147,049	0	0	147,049	0	0	0	0
<b>Total All Programs</b>		<b>4,071,865</b>	<b>81,093</b>	<b>472,003</b>	<b>198,401</b>	<b>2,552,263</b>	<b>768,105</b>	<b>3,073,861</b>	<b>246,507</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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	8.65
Direct Costs (34 CFR 75.567)	3,264,606	3,073,861
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	55,125	246,507
Carry Forward: From FY 2019-2020 Data	95,660	19,412
Total Indirect Costs	150,785 (A)	265,919 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	3,073,861	
Actual Indirect Costs:		
Admin. Charges	246,507	
Carry Forward: From FY 2019-2020 Data	95,660	
Total Indirect Costs	342,167	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X           3,073,861	322,755	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	342,167	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	19,412	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,140,652 (B)	2,552,263 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	523,403	768,105
Carry Forward: From FY 2019-2020 Data	791,152	793,578
Total Indirect Costs	1,314,555 (A)	1,561,683 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	2,552,263	
Actual Indirect Costs:		
Admin. Charges	768,105	
Carry Forward: From FY 2019-2020 Data	791,152	
Total Indirect Costs	1,559,257	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,552,263	765,679 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,559,257 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	793,578	

\* 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.