



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690

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	98,887,304	0	80,565	2,273,055	96,533,684	0	96,533,684	0
Support Serv-Students	2100-2199	13,563,230	0	22,350	111,235	13,429,645	0	13,429,645	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,006,084	0	10,900	362,746	10,632,438	0	10,632,438	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	197,233	0	0	0	197,233	0	197,233	0
Support Serv-General Admin w/o Grants	2300	993,078	0	0	371,791	0	621,287	621,287	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	30,134	0	0	21,158	8,976	0	8,976	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,891,161	0	0	3,250	0	1,887,911	0	1,887,911
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	425,570	0	0	0	425,570	0	425,570	0
Sup Serv-School Admin	2400-2499	11,578,946	0	0	144,862	11,434,084	0	11,434,084	0
Sup Serv-Business w/ Grants	2500	216,164	0	0	0	216,164	0	216,164	0
Sup Serv-Business w/o Grants	2500	3,125,773	0	20,898	1,423	0	3,103,452	0	3,103,452
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	170,258	0	0	0	0	170,258	170,258	0
Oper & Maint of Plant Serv w/ Grants	2600	427,063	0	0	0	427,063	0	427,063	0
Oper & Maint of Plant Serv w/o Grants	2600	22,905,696	0	490,652	145,500	0	22,269,544	22,269,544	0
Student Transportation Services	2700-2799	2,916,751	0	9,958	0	2,906,793	0	2,906,793	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,386,573	0	73,926	139,869	3,172,778	0	3,172,778	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	8,757,692	0	18,544	173,922	0	8,565,226	0	8,565,226
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	159,713	0	0	0	0	159,713	159,713	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	1,732,154	0	0	1,731,062	1,092	0	1,092	0
Other Sup Services w/o Grants	2900	2,312,626	0	0	100,614	0	2,212,012	0	2,212,012
Volunteer Services	2910	8,151	0	0	0	8151	0	8151	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	9,988,530	737,245	268,911	61,000	8,921,374	0	8,921,374	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	370,549	0	0	22,377	348,172	0	348,172	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	21,102,089	0	20,110,310	464,737	527,042	0	527,042	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,106,244	0	0	2,091,255	14,989	0	14,989	0
Total All Programs		218,258,766	737,245	21,107,014	8,219,856	149,205,248	38,989,403	172,426,050	15,768,601



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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)	8.52	10.50
Direct Costs (34 CFR 75.567)	144,800,964	172,426,050
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,754,532	15,768,601
Carry Forward: From FY 2019-2020 Data	1,292,480	2,370,382
Total Indirect Costs	10,047,012 (A)	18,138,983 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	172,426,050	
Actual Indirect Costs:		
Admin. Charges	15,768,601	
Carry Forward: From FY 2019-2020 Data	1,292,480	
Total Indirect Costs	17,061,081	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.52 X 172,426,050	14,690,699	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	17,061,081	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,370,382	

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)	25.10 %	28.42 %
Direct Costs (34 CFR 75.567)	126,084,042 (B)	149,205,248 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,327,648	38,989,403
Carry Forward: From FY 2019-2020 Data	1,876,409	3,415,295
Total Indirect Costs	27,204,057 (A)	42,404,698 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	149,205,248	
Actual Indirect Costs:		
Admin. Charges	38,989,403	
Carry Forward: From FY 2019-2020 Data	1,876,409	
Total Indirect Costs	40,865,812	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.10 X 149,205,248	37,450,517 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	40,865,812 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	3,415,295	

* 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.