



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700

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	64,668,006	0	1,137,322	911,018	62,619,666	0	62,619,666	0
Support Serv-Students	2100-2199	5,419,304	0	35,907	22,187	5,361,210	0	5,361,210	0
Support Serv-Inst Staff	2200-2219, 2221-2299	5,757,531	0	235,868	32,377	5,489,286	0	5,489,286	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	127,718	0	0	0	127,718	0	127,718	0
Support Serv-General Admin w/o Grants	2300	233,599	0	0	71,593	0	162,006	162,006	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	835,277	0	0	0	0	835,277	0	835,277
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	8,569,595	0	0	0	8,569,595	0	8,569,595	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,320,580	0	0	-7,177	0	1,327,757	0	1,327,757
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	208,444	0	0	33,368	175,076	0	175,076	0
Oper & Maint of Plant Serv w/o Grants	2600	10,614,538	0	366,820	20,547	0	10,227,171	10,227,171	0
Student Transportation Services	2700-2799	3,496,081	0	0	0	3,496,081	0	3,496,081	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	12,908	0	0	0	12,908	0	12,908	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,843,799	0	73,380	10,373	0	3,760,046	0	3,760,046
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	1,239,873	0	0	0	0	1,239,873	0	1,239,873
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	13,889	0	0	0	13,889	0	13,889	0
Food Services Operations	3100	6,115,746	2,548,906	494,202	0	3,072,638	0	3,072,638	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	162,190	0	162,457	0	-267	0	-267	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,281,264	0	0	6,280,864	400	0	400	0
Total All Programs		118,920,342	2,548,906	2,505,956	7,375,150	88,938,200	17,552,130	99,327,377	7,162,953



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.67	7.99
Direct Costs (34 CFR 75.567)	87,128,385	99,327,377
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,149,848	7,162,953
Carry Forward: From FY 2019-2020 Data	232,822	770,639
Total Indirect Costs	3,382,670 (A)	7,933,592 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	99,327,377	
Actual Indirect Costs:		
Admin. Charges	7,162,953	
Carry Forward: From FY 2019-2020 Data	232,822	
Total Indirect Costs	7,395,775	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.67 X 99,327,377	6,625,136	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	7,395,775	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	770,639	

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)	17.55 %	20.26 %
Direct Costs (34 CFR 75.567)	77,610,198 (B)	88,938,200 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,233,523	17,552,130
Carry Forward: From FY 2019-2020 Data	-1,476,728	466,748
Total Indirect Costs	9,756,795 (A)	18,018,878 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	88,938,200	
Actual Indirect Costs:		
Admin. Charges	17,552,130	
Carry Forward: From FY 2019-2020 Data	-1,476,728	
Total Indirect Costs	16,075,402	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.55 X 88,938,200	15,608,654 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	16,075,402 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	466,748	

* 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.