



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2730

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	3,326,395	0	0	211,232	3,115,163	0	3,115,163	0
Support Serv-Students	2100-2199	453,551	0	0	0	453,551	0	453,551	0
Support Serv-Inst Staff	2200-2219, 2221-2299	687,295	0	171,725	0	515,570	0	515,570	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	114,422	0	0	9,112	0	105,310	105,310	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	274,278	0	0	0	0	274,278	0	274,278
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	322,414	0	0	0	322,414	0	322,414	0
Sup Serv-Business w/ Grants	2500	156,213	0	0	151,945	4,268	0	4,268	0
Sup Serv-Business w/o Grants	2500	132,541	0	0	0	0	132,541	0	132,541
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	54,392	0	0	0	54,392	0	54,392	0
Oper & Maint of Plant Serv w/o Grants	2600	931,088	0	10,974	0	0	920,114	920,114	0
Student Transportation Services	2700-2799	234,834	0	591	0	234,243	0	234,243	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	24,561	0	0	6,387	0	18,174	0	18,174
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	25,630	0	0	11,420	0	14,210	0	14,210
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	267,229	102,913	0	1,000	163,316	0	163,316	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	79,376	0	0	0	79,376	0	79,376	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	93	0	93	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	43	0	0	43	0	0	0	0
<b>Total All Programs</b>		<b>7,084,355</b>	<b>102,913</b>	<b>183,383</b>	<b>391,139</b>	<b>4,942,293</b>	<b>1,464,627</b>	<b>5,967,717</b>	<b>439,203</b>



# Colorado Department of Education

## Indirect Cost Report

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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	8.49
Direct Costs (34 CFR 75.567)	5,294,252	5,967,717
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	138,024	439,203
Carry Forward: From FY 2019-2020 Data	254,664	67,257
Total Indirect Costs	392,688 (A)	506,460 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	5,967,717	
Actual Indirect Costs:		
Admin. Charges	439,203	
Carry Forward: From FY 2019-2020 Data	254,664	
Total Indirect Costs	693,867	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,967,717	626,610	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	693,867	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	67,257	

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)	4,397,855 (B)	4,942,293 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,093,804	1,464,627
Carry Forward: From FY 2019-2020 Data	161,043	142,982
Total Indirect Costs	1,254,847 (A)	1,607,609 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	4,942,293	
Actual Indirect Costs:		
Admin. Charges	1,464,627	
Carry Forward: From FY 2019-2020 Data	161,043	
Total Indirect Costs	1,625,670	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,942,293	1,482,688 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,625,670 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	142,982	

\* 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.