



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2740

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	7,463,792	0	119,866	233,163	7,110,763	0	7,110,763	0
Support Serv-Students	2100-2199	945,988	0	0	0	945,988	0	945,988	0
Support Serv-Inst Staff	2200-2219, 2221-2299	400,229	0	0	0	400,229	0	400,229	0
Educational Library Services	2220	51,332	0	5,490	7,456	38,386	0	38,386	0
Support Serv-General Admin w/ Grants	2300	576,188	0	0	576,188	0	0	0	0
Support Serv-General Admin w/o Grants	2300	87,631	0	0	22,349	0	65,282	65,282	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	162,560	0	0	-5,996	0	168,556	0	168,556
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	989,098	0	1,068	0	988,030	0	988,030	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	345,484	0	26,362	6,195	0	312,927	0	312,927
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	1,190,132	0	43,182	2,235	0	1,144,715	1,144,715	0
Student Transportation Services	2700-2799	324,257	0	30,043	0	294,214	0	294,214	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	546,891	0	141,624	0	0	405,267	0	405,267
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	266,690	0	0	0	266,690	0	266,690	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	1,567	0	0	0	1567	0	1567	0
Non-Instructional Services	3000-3099	29,771	0	9,034	0	20,737	0	20,737	0
Food Services Operations	3100	547,574	262,291	14,527	0	270,756	0	270,756	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	602,711	0	602,711	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	124,851	0	0	124,851	0	0	0	0
<b>Total All Programs</b>		<b>14,656,746</b>	<b>262,291</b>	<b>993,907</b>	<b>966,441</b>	<b>10,337,360</b>	<b>2,096,747</b>	<b>11,547,357</b>	<b>886,750</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)	8.93	6.63
Direct Costs (34 CFR 75.567)	10,288,218	11,547,357
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	572,313	886,750
Carry Forward: From FY 2019-2020 Data	23,655	-120,774
Total Indirect Costs	595,968 (A)	765,976 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	11,547,357	
Actual Indirect Costs:		
Admin. Charges	886,750	
Carry Forward: From FY 2019-2020 Data	23,655	
Total Indirect Costs	910,405	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.93 X 11,547,357	1,031,179	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	910,405	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-120,774	

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)	21.37 %	19.23 %
Direct Costs (34 CFR 75.567)	9,217,483 (B)	10,337,360 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,646,378	2,096,747
Carry Forward: From FY 2019-2020 Data	3,810	-108,537
Total Indirect Costs	1,650,188 (A)	1,988,210 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	10,337,360	
Actual Indirect Costs:		
Admin. Charges	2,096,747	
Carry Forward: From FY 2019-2020 Data	3,810	
Total Indirect Costs	2,100,557	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.37 X 10,337,360	2,209,094 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,100,557 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-108,537	

\* 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.