



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2770

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	22,748,083	2,796	0	770,117	21,975,170	0	21,975,170	0		
Support Serv-Students	2100-2199	2,335,518	0	0	0	2,335,518	0	2,335,518	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,490,529	0	0	205,199	2,285,330	0	2,285,330	0		
Educational Library Services	2220	399,763	0	0	7,964	391,799	0	391,799	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	200,461	4,387	0	0	0	196,074	196,074	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	552,428	595	0	0	0	551,833	0	551,833		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,798,106	11,211	0	0	2,786,895	0	2,786,895	0		
Sup Serv-Business w/ Grants	2500	4,293	0	0	0	4,293	0	4,293	0		
Sup Serv-Business w/o Grants	2500	745,148	0	0	52,804	0	692,344	0	692,344		
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	25,000	0	0	0	25,000	0	25,000	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,494,747	0	0	70,000	0	3,424,747	3,424,747	0		
Student Transportation Services	2700-2799	1,422,129	9,458	0	0	1,412,671	0	1,412,671	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	2,381,174	1,340	0	0	0	2,379,834	0	2,379,834		
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	0	0	0	0	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	930,888	426,787	0	0	504,101	0	504,101	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	70,227	0	0	0	70,227	0	70,227	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	201,931	0	0	201,931	0	0	0	0		
Total All Programs		40,800,425	456,574	0	1,308,015	31,791,004	7,244,832	35,411,825	3,624,011		



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)	10.50	10.50
Direct Costs (34 CFR 75.567)	30,377,321	35,411,825
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,652,442	3,624,011
Carry Forward: From FY 2019-2020 Data	395,622	301,391
Total Indirect Costs	2,048,064 (A)	3,925,402 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	35,411,825	
Actual Indirect Costs:		
Admin. Charges	3,624,011	
Carry Forward: From FY 2019-2020 Data	395,622	
Total Indirect Costs	4,019,633	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 35,411,825	3,718,242	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,019,633	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	301,391	

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)	24.61 %	22.95 %
Direct Costs (34 CFR 75.567)	27,375,937 (B)	31,791,004 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,507,352	7,244,832
Carry Forward: From FY 2019-2020 Data	630,582	51,648
Total Indirect Costs	5,137,934 (A)	7,296,480 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	31,791,004	
Actual Indirect Costs:		
Admin. Charges	7,244,832	
Carry Forward: From FY 2019-2020 Data	630,582	
Total Indirect Costs	7,875,414	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.61 X 31,791,004	7,823,766 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	7,875,414 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	51,648	

* 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.