



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2800

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<br>A | Food<br>B     | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost            | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Instruction  | 0010-2099            | 2,390,339             | 0             | 320            | 206,938                      | 2,183,081                 | 0                | 2,183,081               | 0                |
| Support Serv-Students                                    | 2100-2199            | 745,691               | 0             | 0              | 176,653                      | 569,038                   | 0                | 569,038                 | 0                |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 94,946                | 0             | 0              | 1,673                        | 93,273                    | 0                | 93,273                  | 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                 | 631,432               | 0             | 0              | 576,858                      | 0                         | 54,574           | 54,574                  | 0                |
| Support Services - Gen Admin ICR Roll-Upw/Grants         | 2303                 | 24,805                | 0             | 0              | 18,988                       | 5,817                     | 0                | 5,817                   | 0                |
| Support Services - Gen Admin ICR Roll-Up w/o Grants      | 2303                 | 141,830               | 0             | 0              | 9,092                        | 0                         | 132,738          | 0                       | 132,738          |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0             | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| Sup Serv-School Admin                                    | 2400-2499            | 382,169               | 0             | 0              | 5,724                        | 376,445                   | 0                | 376,445                 | 0                |
| Sup Serv-Business w/ Grants                              | 2500                 | 48,058                | 0             | 0              | 35,646                       | 12,412                    | 0                | 12,412                  | 0                |
| Sup Serv-Business w/o Grants                             | 2500                 | 146,671               | 0             | 0              | 0                            | 0                         | 146,671          | 0                       | 146,671          |
| 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                 | 118,332               | 0             | 7,265          | 34,730                       | 76,337                    | 0                | 76,337                  | 0                |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 427,412               | 0             | 0              | 25,057                       | 0                         | 402,355          | 402,355                 | 0                |
| Student Transportation Services                          | 2700-2799            | 288,725               | 0             | 71,372         | 0                            | 217,353                   | 0                | 217,353                 | 0                |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 9,281                 | 0             | 0              | 1,392                        | 7,889                     | 0                | 7,889                   | 0                |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 276,122               | 0             | 15,647         | 0                            | 0                         | 260,475          | 0                       | 260,475          |
| 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                 | 88,086                | 0             | 0              | 88,086                       | 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                 | 271,702               | 80,356        | 297            | 21,419                       | 169,630                   | 0                | 169,630                 | 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                 | 10,820                | 0             | 10,820         | 0                            | 0                         | 0                | 0                       | 0                |
| Other Uses   | 5000                 | 0                     | 0             | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| Debt Service   | 5100                 | 0                     | 0             | 0              | 0                            | 0                         | 0                | 0                       | 0                |
| <b>Total All Programs</b>                                |                      | <b>6,096,421</b>      | <b>80,356</b> | <b>105,721</b> | <b>1,202,256</b>             | <b>3,711,275</b>          | <b>996,813</b>   | <b>4,168,204</b>        | <b>539,884</b>   |



# 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) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |              |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 10.50        | 10.50         |
| Direct Costs (34 CFR 75.567)   | 3,425,168    | 4,168,204     |
| Indirect Costs:  |              |               |
| Admin. Charges (34 CFR 75.565)   | 318,599      | 539,884       |
| Carry Forward: From FY 2019-2020 Data                                  | 523,038      | 625,261       |
| Total Indirect Costs   | 841,637 (A)  | 1,165,145 (A) |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2021-2022)                  |              |               |
| Actual Direct Costs  | 4,168,204    |               |
| Actual Indirect Costs:   |              |               |
| Admin. Charges   | 539,884      |               |
| Carry Forward: From FY 2019-2020 Data                                  | 523,038      |               |
| Total Indirect Costs   | 1,062,922    |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |               |
| Actual Direct Costs  |              |               |
| Fixed Rate % X Actual Direct Costs                                     |              |               |
| 10.5 X 4,168,204   | 437,661      |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2021-2022) | 1,062,922    |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2023-2024)          | 625,261      |               |

UNRESTRICTED RATE

|  | FY 2021-2022  | FY 2023-2024  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 30.00 %       | 30.00 %       |
| Direct Costs (34 CFR 75.567)   | 3,012,743 (B) | 3,711,275 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 864,173       | 996,813       |
| Carry Forward: From FY 2019-2020 Data                                  | 459,924       | 343,354       |
| Total Indirect Costs   | 1,324,097 (A) | 1,340,167 (A) |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2021-2022)                         |               |               |
| Actual Direct Costs  | 3,711,275     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 996,813       |               |
| Carry Forward: From FY 2019-2020 Data                                  | 459,924       |               |
| Total Indirect Costs   | 1,456,737     |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 30.00 X 3,711,275  | 1,113,383 (E) |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2021-2022) | 1,456,737 (F) |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2023-2024)          | 343,354       |               |

\* 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.