



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0860

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	2,607,732	0	1,600	77,515	2,528,617	0	2,528,617	0		
Support Serv-Students	2100-2199	216,123	0	0	0	216,123	0	216,123	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	143,109	0	0	0	143,109	0	143,109	0		
Educational Library Services	2220	40,022	0	0	0	40,022	0	40,022	0		
Support Serv-General Admin w/ Grants	2300	33,811	0	0	28,710	5,101	0	5,101	0		
Support Serv-General Admin w/o Grants	2300	547,506	0	0	0	0	547,506	547,506	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	7,097	0	0	0	0	7,097	0	7,097		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	340,450	0	0	0	340,450	0	340,450	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	101,246	0	0	80	0	101,166	0	101,166		
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	58,888	0	0	0	58,888	0	58,888	0		
Oper & Maint of Plant Serv w/o Grants	2600	528,679	0	0	0	0	528,679	528,679	0		
Student Transportation Services	2700-2799	320,980	0	51,465	0	269,515	0	269,515	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	0	0	0	0	0	0	0	0		
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	163,739	70,377	0	0	93,362	0	93,362	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	168,791	0	0	0	168,791	0	168,791	0		
Education for Adults	3400	5,866	0	0	0	5,866	0	5,866	0		
Facil Acquisition & Construction Svcs	4000	284,413	0	284,413	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	56,158	0	0	56,158	0	0	0	0		
Total All Programs		5,624,610	70,377	337,478	162,463	3,869,844	1,184,448	4,946,029	108,263		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.36	1.60
Direct Costs (34 CFR 75.567)	4,094,274	4,946,029
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	112,823	108,263
Carry Forward: From FY 2019-2020 Data	-20,899	-29,362
Total Indirect Costs	91,924 (A)	78,901 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	4,946,029	
Actual Indirect Costs:		
Admin. Charges	108,263	
Carry Forward: From FY 2019-2020 Data	-20,899	
Total Indirect Costs	87,364	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.36 X 4,946,029	116,726	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	87,364	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-29,362	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	3,246,591 (B)	3,869,844 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	892,003	1,184,448
Carry Forward: From FY 2019-2020 Data	34,325	57,820
Total Indirect Costs	926,328 (A)	1,242,268 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	3,869,844	
Actual Indirect Costs:		
Admin. Charges	1,184,448	
Carry Forward: From FY 2019-2020 Data	34,325	
Total Indirect Costs	1,218,773	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,869,844	1,160,953 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,218,773 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	57,820	

* 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.