



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1060

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	4,694,738	0	2,813	23,828	4,668,097	0	4,668,097	0		
Support Serv-Students	2100-2199	453,922	0	0	0	453,922	0	453,922	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0		
Educational Library Services	2220	86,902	0	3,609	4,522	78,771	0	78,771	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	22,623	0	0	0	0	22,623	22,623	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	450,380	0	0	0	0	450,380	0	450,380		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	392,599	0	0	0	392,599	0	392,599	0		
Sup Serv-Business w/ Grants	2500	154,442	0	0	134,130	20,312	0	20,312	0		
Sup Serv-Business w/o Grants	2500	430,148	0	12,159	121,980	0	296,009	0	296,009		
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	3,247	0	0	0	3,247	0	3,247	0		
Oper & Maint of Plant Serv w/o Grants	2600	778,648	3,585	0	0	0	775,063	775,063	0		
Student Transportation Services	2700-2799	516,578	0	3,760	0	512,818	0	512,818	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	157,531	0	0	0	0	157,531	0	157,531		
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	12,280	0	0	0	12,280	0	12,280	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	199,969	89,748	6,700	298	103,223	0	103,223	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	0	0	0	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		
Total All Programs		8,354,007	93,333	29,041	284,758	6,245,269	1,701,606	7,042,955	903,920		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	5,929,505	7,042,955
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	330,073	903,920
Carry Forward: From FY 2019-2020 Data	643,911	808,321
Total Indirect Costs	973,984 (A)	1,712,241 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	7,042,955	
Actual Indirect Costs:		
Admin. Charges	903,920	
Carry Forward: From FY 2019-2020 Data	643,911	
Total Indirect Costs	1,547,831	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,042,955	739,510	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,547,831	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	808,321	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	29.14 %
Direct Costs (34 CFR 75.567)	5,172,879 (B)	6,245,269 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,065,250	1,701,606
Carry Forward: From FY 2019-2020 Data	290,180	118,205
Total Indirect Costs	1,355,430 (A)	1,819,811 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	6,245,269	
Actual Indirect Costs:		
Admin. Charges	1,701,606	
Carry Forward: From FY 2019-2020 Data	290,180	
Total Indirect Costs	1,991,786	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 6,245,269	1,873,581 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,991,786 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	118,205	

* 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.