



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140

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	25,927,506	0	1,405,366	512,066	24,010,074	0	24,010,074	0
Support Serv-Students	2100-2199	3,155,985	0	0	0	3,155,985	0	3,155,985	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,932,732	0	355	0	2,932,377	0	2,932,377	0
Educational Library Services	2220	276,765	0	0	10,449	266,316	0	266,316	0
Support Serv-General Admin w/ Grants	2300	40,482	0	0	0	40,482	0	40,482	0
Support Serv-General Admin w/o Grants	2300	535,717	0	0	90,540	0	445,177	445,177	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	91,071	0	1,766	0	0	89,305	0	89,305
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,387,234	0	4,112	0	2,383,122	0	2,383,122	0
Sup Serv-Business w/ Grants	2500	145,738	0	0	143,359	2,379	0	2,379	0
Sup Serv-Business w/o Grants	2500	759,111	0	0	76,000	0	683,111	0	683,111
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	577,466	0	470,989	0	106,477	0	106,477	0
Oper & Maint of Plant Serv w/o Grants	2600	4,804,799	0	70,870	0	0	4,733,929	4,733,929	0
Student Transportation Services	2700-2799	764,741	0	0	0	764,741	0	764,741	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	261,706	0	143,999	0	117,707	0	117,707	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,354,670	0	40,533	51,665	0	1,262,472	0	1,262,472
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	1,000,676	0	0	0	1,000,676	0	1,000,676	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	2,037,263	886,727	1,500	34,566	1,114,470	0	1,114,470	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	769,480	0	35,225	15,934	718,321	0	718,321	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	76,837	0	76,748	0	89	0	89	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	45,048	0	0	45,048	0	0	0	0
Total All Programs		47,945,027	886,727	2,251,463	979,627	36,613,216	7,213,994	41,792,322	2,034,888



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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)	6.51	3.56
Direct Costs (34 CFR 75.567)	37,639,509	41,792,322
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,745,583	2,034,888
Carry Forward: From FY 2019-2020 Data	138,424	-547,368
Total Indirect Costs	1,884,007 (A)	1,487,520 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	41,792,322	
Actual Indirect Costs:		
Admin. Charges	2,034,888	
Carry Forward: From FY 2019-2020 Data	138,424	
Total Indirect Costs	2,173,312	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.51 X 41,792,322	2,720,680	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,173,312	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-547,368	

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)	21.29 %	18.75 %
Direct Costs (34 CFR 75.567)	33,131,845 (B)	36,613,216 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,756,656	7,213,994
Carry Forward: From FY 2019-2020 Data	233,518	-347,442
Total Indirect Costs	5,990,174 (A)	6,866,552 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	36,613,216	
Actual Indirect Costs:		
Admin. Charges	7,213,994	
Carry Forward: From FY 2019-2020 Data	233,518	
Total Indirect Costs	7,447,512	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.29 X 36,613,216	7,794,954 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	7,447,512 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-347,442	

* 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.