



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1760

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	498,918	0	0	28,576	470,342	0	470,342	0
Support Serv-Students	2100-2199	12,140	0	0	0	12,140	0	12,140	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,577	0	0	0	1,577	0	1,577	0
Educational Library Services	2220	16,083	0	0	0	16,083	0	16,083	0
Support Serv-General Admin w/ Grants	2300	43,120	0	0	0	43,120	0	43,120	0
Support Serv-General Admin w/o Grants	2300	18,981	0	0	0	0	18,981	18,981	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	247,564	0	0	27,101	0	220,463	0	220,463
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	78,962	0	0	0	78,962	0	78,962	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	164,201	0	0	0	0	164,201	164,201	0
Student Transportation Services	2700-2799	64,915	0	0	0	64,915	0	64,915	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	92,993	0	0	323	0	92,670	0	92,670
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	-100	0	0	0	-100	0	-100	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	62,998	21,115	0	6,556	35,327	0	35,327	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		1,302,352	21,115	0	62,556	722,366	496,315	905,548	313,133



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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)	777,138	905,548
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	52,069	313,133
Carry Forward: From FY 2019-2020 Data	400,191	618,241
Total Indirect Costs	452,260 (A)	931,374 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	905,548	
Actual Indirect Costs:		
Admin. Charges	313,133	
Carry Forward: From FY 2019-2020 Data	400,191	
Total Indirect Costs	713,324	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 905,548	95,083	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	713,324	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	618,241	

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)	616,710 (B)	722,366 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	335,052	496,315
Carry Forward: From FY 2019-2020 Data	575,713	855,318
Total Indirect Costs	910,765 (A)	1,351,633 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	722,366	
Actual Indirect Costs:		
Admin. Charges	496,315	
Carry Forward: From FY 2019-2020 Data	575,713	
Total Indirect Costs	1,072,028	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 722,366	216,710 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,072,028 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	855,318	

* 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.