



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1860

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	2,730,799	0	14,440	102,169	2,614,190	0	2,614,190	0		
Support Serv-Students	2100-2199	366,454	0	0	0	366,454	0	366,454	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	116,046	0	0	48,055	67,991	0	67,991	0		
Educational Library Services	2220	77,515	0	0	0	77,515	0	77,515	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	167,919	0	0	0	0	167,919	167,919	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	4,112	0	0	0	0	4,112	0	4,112		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	298,898	0	0	0	298,898	0	298,898	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	145,910	0	0	55,714	0	90,196	0	90,196		
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	469,057	0	0	2,275	0	466,782	466,782	0		
Student Transportation Services	2700-2799	183,581	0	0	0	183,581	0	183,581	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	177,940	0	0	0	0	177,940	0	177,940		
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	162,857	79,940	3,795	0	79,122	0	79,122	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		4,901,088	79,940	18,235	208,213	3,687,751	906,949	4,322,452	272,248		



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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)	7.60	6.31
Direct Costs (34 CFR 75.567)	3,711,634	4,322,452
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	61,776	272,248
Carry Forward: From FY 2019-2020 Data	56,642	384
Total Indirect Costs	118,418 (A)	272,632 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	4,322,452	
Actual Indirect Costs:		
Admin. Charges	272,248	
Carry Forward: From FY 2019-2020 Data	56,642	
Total Indirect Costs	328,890	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.6 X 4,322,452	328,506	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	328,890	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	384	

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 %	21.18 %
Direct Costs (34 CFR 75.567)	3,061,883 (B)	3,687,751 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	543,488	906,949
Carry Forward: From FY 2019-2020 Data	73,391	-125,985
Total Indirect Costs	616,879 (A)	780,964 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	3,687,751	
Actual Indirect Costs:		
Admin. Charges	906,949	
Carry Forward: From FY 2019-2020 Data	73,391	
Total Indirect Costs	980,340	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,687,751	1,106,325 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	980,340 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-125,985	

* 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.