



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1870

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	1,885,232	0	19,910	37,758	1,827,564	0	1,827,564	0
Support Serv-Students	2100-2199	62,613	0	0	0	62,613	0	62,613	0
Support Serv-Inst Staff	2200-2219, 2221-2299	60,184	0	0	0	60,184	0	60,184	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	334,773	0	0	75,606	0	259,167	259,167	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	90,781	0	0	0	90,781	0	90,781	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	63,380	0	0	0	0	63,380	0	63,380
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	520,454	0	63,774	0	0	456,680	456,680	0
Student Transportation Services	2700-2799	304,555	0	106,610	0	197,945	0	197,945	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	63,161	0	42,892	0	20,269	0	20,269	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	116,796	0	44,031	0	0	72,765	0	72,765
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	132,048	60,114	0	0	71,934	0	71,934	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	20,000	0	20,000	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	96,322	0	0	96,322	0	0	0	0
Total All Programs		3,750,299	60,114	297,217	209,686	2,331,290	851,992	3,047,137	136,145



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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)	5.62	3.76
Direct Costs (34 CFR 75.567)	2,605,177	3,047,137
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	162,630	136,145
Carry Forward: From FY 2019-2020 Data	13,625	-21,479
Total Indirect Costs	176,255 (A)	114,666 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	3,047,137	
Actual Indirect Costs:		
Admin. Charges	136,145	
Carry Forward: From FY 2019-2020 Data	13,625	
Total Indirect Costs	149,770	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.62 X 3,047,137	171,249	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	149,770	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-21,479	

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)	2,038,874 (B)	2,331,290 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	596,784	851,992
Carry Forward: From FY 2019-2020 Data	97,316	249,921
Total Indirect Costs	694,100 (A)	1,101,913 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	2,331,290	
Actual Indirect Costs:		
Admin. Charges	851,992	
Carry Forward: From FY 2019-2020 Data	97,316	
Total Indirect Costs	949,308	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,331,290	699,387 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	949,308 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	249,921	

* 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.