



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2660

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	9,357,057	0	0	142,157	9,214,900	0	9,214,900	0	0	
Support Serv-Students	2100-2199	885,446	0	0	9,537	875,909	0	875,909	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	415,552	0	0	10,541	405,011	0	405,011	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	138,683	0	0	59,824	0	78,859	78,859	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	331,466	0	0	0	0	331,466	0	331,466	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	975,376	0	0	0	975,376	0	975,376	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	254,202	0	0	32,114	0	222,088	0	222,088	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	1,798,515	0	0	5,820	0	1,792,695	1,792,695	0	0	
Student Transportation Services	2700-2799	365,915	0	0	15,197	350,718	0	350,718	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	34,258	0	0	0	34,258	0	34,258	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	107,423	0	0	60,148	0	47,275	0	47,275	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	14,014	0	0	0	0	14,014	0	14,014	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	7,114	0	0	0	7,114	0	7,114	0	0	
Food Services Operations	3100	780,571	378,132	0	0	402,439	0	402,439	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	229,735	0	0	40,000	189,735	0	189,735	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	73,613	0	34,611	39,003	-1	0	-1	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		15,768,940	378,132	34,611	414,341	12,455,459	2,486,397	14,327,013	614,843		



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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)	4.22	4.11
Direct Costs (34 CFR 75.567)	13,856,873	14,327,013
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	413,325	614,843
Carry Forward: From FY 2019-2020 Data	-36,834	-26,591
Total Indirect Costs	376,491 (A)	588,252 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	14,327,013	
Actual Indirect Costs:		
Admin. Charges	614,843	
Carry Forward: From FY 2019-2020 Data	-36,834	
Total Indirect Costs	578,009	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.22 X 14,327,013	604,600	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	578,009	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-26,591	

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)	18.67 %	21.19 %
Direct Costs (34 CFR 75.567)	12,193,891 (B)	12,455,459 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,863,947	2,486,397
Carry Forward: From FY 2019-2020 Data	-7,966	152,997
Total Indirect Costs	1,855,981 (A)	2,639,394 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	12,455,459	
Actual Indirect Costs:		
Admin. Charges	2,486,397	
Carry Forward: From FY 2019-2020 Data	-7,966	
Total Indirect Costs	2,478,431	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.67 X 12,455,459	2,325,434 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,478,431 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	152,997	

* 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.