



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2862

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	5,982,920	0	4,006	318,999	5,659,915	0	5,659,915	0		
Support Serv-Students	2100-2199	320,296	0	0	0	320,296	0	320,296	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	160,022	0	0	0	160,022	0	160,022	0		
Educational Library Services	2220	16,642	0	0	11,831	4,811	0	4,811	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	22,885	0	0	0	0	22,885	22,885	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	804	0	0	0	804	0	804	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	268,980	0	0	50,035	0	218,945	0	218,945		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	261,223	0	0	0	261,223	0	261,223	0		
Sup Serv-Business w/ Grants	2500	804	0	0	0	804	0	804	0		
Sup Serv-Business w/o Grants	2500	63,893	0	0	0	0	63,893	0	63,893		
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	3,783	0	0	0	3,783	0	3,783	0		
Oper & Maint of Plant Serv w/o Grants	2600	251,865	0	0	0	0	251,865	251,865	0		
Student Transportation Services	2700-2799	74,946	0	845	0	74,101	0	74,101	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	122,140	0	0	0	0	122,140	0	122,140		
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	204,260	110,166	26	0	94,068	0	94,068	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	125,594	0	125,594	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		7,881,057	110,166	130,471	380,865	6,579,827	679,728	6,854,577	404,978		



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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)	1.56	7.36
Direct Costs (34 CFR 75.567)	6,276,052	6,854,577
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	100,209	404,978
Carry Forward: From FY 2019-2020 Data	-198,433	99,614
Total Indirect Costs	-98,224 (A)	504,592 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	6,854,577	
Actual Indirect Costs:		
Admin. Charges	404,978	
Carry Forward: From FY 2019-2020 Data	-198,433	
Total Indirect Costs	206,545	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.56 X 6,854,577	106,931	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	206,545	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	99,614	

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)	-1.70 %	11.35 %
Direct Costs (34 CFR 75.567)	5,949,369 (B)	6,579,827 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	611,755	679,728
Carry Forward: From FY 2019-2020 Data	-724,434	67,151
Total Indirect Costs	-112,679 (A)	746,879 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	6,579,827	
Actual Indirect Costs:		
Admin. Charges	679,728	
Carry Forward: From FY 2019-2020 Data	-724,434	
Total Indirect Costs	-44,706	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-1.70 X 6,579,827	-111,857 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	-44,706 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	67,151	

* 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.