



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2865

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	1,531,302	0	1,065	46,922	1,483,315	0	1,483,315	0
Support Serv-Students	2100-2199	59,713	0	0	0	59,713	0	59,713	0
Support Serv-Inst Staff	2200-2219, 2221-2299	84,808	0	0	0	84,808	0	84,808	0
Educational Library Services	2220	18,367	0	0	0	18,367	0	18,367	0
Support Serv-General Admin w/ Grants	2300	24,135	0	0	24,135	0	0	0	0
Support Serv-General Admin w/o Grants	2300	25,431	0	0	0	0	25,431	25,431	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,446	0	0	0	1,446	0	1,446	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	251,449	0	0	18,046	0	233,403	0	233,403
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	131,073	0	24,911	0	106,162	0	106,162	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	21,458	0	0	21,458	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	5,369	0	0	0	5,369	0	5,369	0
Oper & Maint of Plant Serv w/o Grants	2600	273,464	0	4,436	3,393	0	265,635	265,635	0
Student Transportation Services	2700-2799	94,429	0	17,500	0	76,929	0	76,929	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	40,901	0	0	0	0	40,901	0	40,901
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	144,773	49,791	0	378	94,604	0	94,604	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	40,016	0	0	55	39,961	0	39,961	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		2,748,134	49,791	47,912	114,387	1,970,674	565,370	2,261,740	274,304



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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)	2,256,610	2,261,740
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	34,724	274,304
Carry Forward: From FY 2019-2020 Data	151,158	187,979
Total Indirect Costs	185,882 (A)	462,283 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	2,261,740	
Actual Indirect Costs:		
Admin. Charges	274,304	
Carry Forward: From FY 2019-2020 Data	151,158	
Total Indirect Costs	425,462	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,261,740	237,483	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	425,462	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	187,979	

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)	24.09 %	30.00 %
Direct Costs (34 CFR 75.567)	2,009,973 (B)	1,970,674 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	404,346	565,370
Carry Forward: From FY 2019-2020 Data	-2,187	88,448
Total Indirect Costs	402,159 (A)	653,818 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	1,970,674	
Actual Indirect Costs:		
Admin. Charges	565,370	
Carry Forward: From FY 2019-2020 Data	-2,187	
Total Indirect Costs	563,183	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.09 X 1,970,674	474,735 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	563,183 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	88,448	

* 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.