



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3148

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	1,056,052	0	0	20,069	1,035,983	0	1,035,983	0
Support Serv-Students	2100-2199	76,514	0	0	59,442	17,072	0	17,072	0
Support Serv-Inst Staff	2200-2219, 2221-2299	19,261	0	0	0	19,261	0	19,261	0
Educational Library Services	2220	41,016	0	0	0	41,016	0	41,016	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	199,915	0	0	0	0	199,915	199,915	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	14,062	0	0	0	0	14,062	0	14,062
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	7,787	0	0	0	0	7,787	0	7,787
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	73,962	0	73,962	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	283,688	0	309	0	0	283,379	283,379	0
Student Transportation Services	2700-2799	199,001	0	0	0	199,001	0	199,001	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	18,163	0	0	0	0	18,163	0	18,163
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	13,773	0	0	13,773	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	84,562	36,395	1,894	0	46,273	0	46,273	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	9,606	0	9,606	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		2,097,362	36,395	85,771	93,284	1,358,606	523,306	1,841,900	40,012



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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)	3.14	1.44
Direct Costs (34 CFR 75.567)	1,653,785	1,841,900
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	41,183	40,012
Carry Forward: From FY 2019-2020 Data	4,308	-13,516
Total Indirect Costs	45,491 (A)	26,496 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	1,841,900	
Actual Indirect Costs:		
Admin. Charges	40,012	
Carry Forward: From FY 2019-2020 Data	4,308	
Total Indirect Costs	44,320	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.14 X 1,841,900	57,836	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	44,320	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-13,516	

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)	1,168,871 (B)	1,358,606 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	538,209	523,306
Carry Forward: From FY 2019-2020 Data	511,288	627,012
Total Indirect Costs	1,049,497 (A)	1,150,318 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	1,358,606	
Actual Indirect Costs:		
Admin. Charges	523,306	
Carry Forward: From FY 2019-2020 Data	511,288	
Total Indirect Costs	1,034,594	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,358,606	407,582 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,034,594 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	627,012	

* 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.