



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980

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	86,210,904	55,704	717,052	6,012,743	79,425,405	0	79,425,405	0
Support Serv-Students	2100-2199	10,709,899	0	0	1,003,290	9,706,609	0	9,706,609	0
Support Serv-Inst Staff	2200-2219, 2221-2299	12,468,160	21,113	0	3,024,637	9,422,410	0	9,422,410	0
Educational Library Services	2220	128,087	0	0	543	127,544	0	127,544	0
Support Serv-General Admin w/ Grants	2300	3,062	0	0	0	3,062	0	3,062	0
Support Serv-General Admin w/o Grants	2300	753,855	3,386	0	269,154	0	481,315	481,315	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	1,322,128	16,042	0	0	0	1,306,086	0	1,306,086
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	401,640	0	0	0	401,640	0	401,640	0
Sup Serv-School Admin	2400-2499	12,488,029	78,094	1,188	6,078	12,402,669	0	12,402,669	0
Sup Serv-Business w/ Grants	2500	1,603,980	0	0	1,396,037	207,943	0	207,943	0
Sup Serv-Business w/o Grants	2500	2,762,904	0	37,266	569,370	0	2,156,268	0	2,156,268
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	60,795	0	0	0	60,795	0	60,795	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	371,485	0	0	0	0	371,485	371,485	0
Oper & Maint of Plant Serv w/ Grants	2600	1,680,036	0	139,078	0	1,540,958	0	1,540,958	0
Oper & Maint of Plant Serv w/o Grants	2600	15,164,264	644	111,517	3,500	0	15,048,603	15,048,603	0
Student Transportation Services	2700-2799	4,258,925	1,160	703,282	175,698	3,378,785	0	3,378,785	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,594,145	0	228,682	0	1,365,463	0	1,365,463	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	9,280,054	2,991	11,688	0	0	9,265,375	0	9,265,375
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	764,524	0	0	0	0	764,524	764,524	0
Planning/Evaluation	2810-2814	3,900	0	0	0	3,900	0	3,900	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	170,329	0	0	0	0	170,329	0	170,329
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	5,153,708	1,756,994	2,878	959,224	2,434,612	0	2,434,612	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	1,695,151	305	0	5,506	1,689,340	0	1,689,340	0
Education for Adults	3400	103,741	0	0	0	103,741	0	103,741	0
Facil Acquisition & Construction Svcs	4000	18,460,721	0	15,168,936	1,423,649	1,868,136	0	1,868,136	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	21,786,115	0	0	21,618,767	167,348	0	167,348	0
Total All Programs		209,400,541	1,936,433	17,121,567	36,468,196	124,310,360	29,563,985	140,976,287	12,898,058



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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)	6.60	10.50
Direct Costs (34 CFR 75.567)	116,679,990	140,976,287
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,773,849	12,898,058
Carry Forward: From FY 2019-2020 Data	-488	3,593,135
Total Indirect Costs	5,773,361 (A)	16,491,193 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	140,976,287	
Actual Indirect Costs:		
Admin. Charges	12,898,058	
Carry Forward: From FY 2019-2020 Data	-488	
Total Indirect Costs	12,897,570	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.6 X 140,976,287	9,304,435	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	12,897,570	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	3,593,135	

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)	17.11 %	28.90 %
Direct Costs (34 CFR 75.567)	104,557,051 (B)	124,310,360 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,368,044	29,563,985
Carry Forward: From FY 2019-2020 Data	-1,935,761	6,358,721
Total Indirect Costs	14,432,283 (A)	35,922,706 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	124,310,360	
Actual Indirect Costs:		
Admin. Charges	29,563,985	
Carry Forward: From FY 2019-2020 Data	-1,935,761	
Total Indirect Costs	27,628,224	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.11 X 124,310,360	21,269,503 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	27,628,224 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	6,358,721	

* 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.