



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1030

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	11,100,324	0	123,203	0	10,977,121	0	10,977,121	0
Support Serv-Students	2100-2199	1,352,504	0	0	0	1,352,504	0	1,352,504	0
Support Serv-Inst Staff	2200-2219, 2221-2299	999,750	0	68,187	0	931,563	0	931,563	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	128,278	0	0	0	0	128,278	128,278	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	394,754	0	0	0	0	394,754	0	394,754
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,289,825	0	491	0	1,289,334	0	1,289,334	0
Sup Serv-Business w/ Grants	2500	17,464	0	0	0	17,464	0	17,464	0
Sup Serv-Business w/o Grants	2500	564,576	0	0	0	0	564,576	0	564,576
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	1,893,723	0	13,955	0	0	1,879,768	1,879,768	0
Student Transportation Services	2700-2799	810,485	0	2,179	0	808,306	0	808,306	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	13,275	0	0	0	13,275	0	13,275	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	344,902	0	0	0	0	344,902	0	344,902
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	221,581	0	0	0	0	221,581	0	221,581
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	337	0	0	0	337	0	337	0
Food Services Operations	3100	645,332	281,769	2,659	0	360,904	0	360,904	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	17,469	0	0	0	17,469	0	17,469	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	66,626	0	0	66,626	0	0	0	0
Total All Programs		19,861,205	281,769	210,674	66,626	15,768,277	3,533,859	17,776,323	1,525,813



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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)	7.64	9.53
Direct Costs (34 CFR 75.567)	16,026,050	17,776,323
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	660,659	1,525,813
Carry Forward: From FY 2019-2020 Data	974	168,676
Total Indirect Costs	661,633 (A)	1,694,489 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	17,776,323	
Actual Indirect Costs:		
Admin. Charges	1,525,813	
Carry Forward: From FY 2019-2020 Data	974	
Total Indirect Costs	1,526,787	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.64 X 17,776,323	1,358,111	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,526,787	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	168,676	

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)	21.48 %	23.58 %
Direct Costs (34 CFR 75.567)	14,230,131 (B)	15,768,277 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,422,187	3,533,859
Carry Forward: From FY 2019-2020 Data	37,218	184,051
Total Indirect Costs	2,459,405 (A)	3,717,910 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	15,768,277	
Actual Indirect Costs:		
Admin. Charges	3,533,859	
Carry Forward: From FY 2019-2020 Data	37,218	
Total Indirect Costs	3,571,077	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.48 X 15,768,277	3,387,026 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,571,077 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	184,051	

* 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.