



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080

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	36,447,987	0	5,463	1,080,497	35,362,027	0	35,362,027	0		
Support Serv-Students	2100-2199	4,356,866	0	0	1,225	4,355,641	0	4,355,641	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,823,213	0	0	0	4,823,213	0	4,823,213	0		
Educational Library Services	2220	44,304	0	0	5,500	38,804	0	38,804	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	822,506	0	0	607,321	0	215,185	215,185	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	27,243	0	0	0	27,243	0	27,243	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	772,597	0	0	0	0	772,597	0	772,597		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	4,397,141	0	0	0	4,397,141	0	4,397,141	0		
Sup Serv-Business w/ Grants	2500	867,846	0	0	843,546	24,300	0	24,300	0		
Sup Serv-Business w/o Grants	2500	1,134,736	0	0	-93,231	0	1,227,967	0	1,227,967		
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	4,765	0	0	0	0	4,765	4,765	0		
Oper & Maint of Plant Serv w/ Grants	2600	117,846	0	62,019	0	55,827	0	55,827	0		
Oper & Maint of Plant Serv w/o Grants	2600	9,438,041	0	56,927	0	0	9,381,114	9,381,114	0		
Student Transportation Services	2700-2799	2,528,764	0	0	0	2,528,764	0	2,528,764	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	28,762	0	27,018	0	1,744	0	1,744	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,714,711	0	133,371	0	0	2,581,340	0	2,581,340		
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	7,150	0	0	0	0	7,150	0	7,150		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	14,780	0	0	0	14,780	0	14,780	0		
Food Services Operations	3100	1,672,791	896,803	18,911	0	757,077	0	757,077	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	103,875	0	89,110	0	14,765	0	14,765	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	922,636	0	0	922,636	0	0	0	0		
Total All Programs		71,248,560	896,803	392,819	3,367,494	52,401,326	14,190,118	62,002,390	4,589,054		



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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)	7.08	7.21
Direct Costs (34 CFR 75.567)	59,618,941	62,002,390
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,292,338	4,589,054
Carry Forward: From FY 2019-2020 Data	-319,356	-120,071
Total Indirect Costs	2,972,982 (A)	4,468,983 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	62,002,390	
Actual Indirect Costs:		
Admin. Charges	4,589,054	
Carry Forward: From FY 2019-2020 Data	-319,356	
Total Indirect Costs	4,269,698	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.08 X 62,002,390	4,389,769	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,269,698	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-120,071	

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 %	26.61 %
Direct Costs (34 CFR 75.567)	50,247,941 (B)	52,401,326 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,379,148	14,190,118
Carry Forward: From FY 2019-2020 Data	1,283,965	-246,315
Total Indirect Costs	12,663,113 (A)	13,943,803 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	52,401,326	
Actual Indirect Costs:		
Admin. Charges	14,190,118	
Carry Forward: From FY 2019-2020 Data	1,283,965	
Total Indirect Costs	15,474,083	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 52,401,326	15,720,398 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	15,474,083 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-246,315	

* 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.