



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1330

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	3,854,369	0	28,454	108,214	3,717,701	0	3,717,701	0
Support Serv-Students	2100-2199	327,302	0	0	156,321	170,981	0	170,981	0
Support Serv-Inst Staff	2200-2219, 2221-2299	43,642	0	7,755	0	35,887	0	35,887	0
Educational Library Services	2220	4,627	0	0	4,500	127	0	127	0
Support Serv-General Admin w/ Grants	2300	1,222	0	0	1,222	0	0	0	0
Support Serv-General Admin w/o Grants	2300	388,585	0	0	0	0	388,585	388,585	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	5,684	0	0	0	0	5,684	0	5,684
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	393,325	0	0	0	393,325	0	393,325	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	151,468	0	0	4,827	0	146,641	0	146,641
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	950,574	0	136,315	0	0	814,259	814,259	0
Student Transportation Services	2700-2799	349,204	0	0	0	349,204	0	349,204	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	229,026	0	0	0	0	229,026	0	229,026
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	282,648	116,787	0	0	165,861	0	165,861	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	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		6,981,676	116,787	172,524	275,084	4,833,086	1,584,195	6,035,930	381,351



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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)	5.24	6.21
Direct Costs (34 CFR 75.567)	5,952,826	6,035,930
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	352,387	381,351
Carry Forward: From FY 2019-2020 Data	-71,755	-6,687
Total Indirect Costs	280,632 (A)	374,664 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	6,035,930	
Actual Indirect Costs:		
Admin. Charges	381,351	
Carry Forward: From FY 2019-2020 Data	-71,755	
Total Indirect Costs	309,596	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.24 X 6,035,930	316,283	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	309,596	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-6,687	

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)	4,843,222 (B)	4,833,086 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,512,932	1,584,195
Carry Forward: From FY 2019-2020 Data	875,715	1,009,984
Total Indirect Costs	2,388,647 (A)	2,594,179 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	4,833,086	
Actual Indirect Costs:		
Admin. Charges	1,584,195	
Carry Forward: From FY 2019-2020 Data	875,715	
Total Indirect Costs	2,459,910	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,833,086	1,449,926 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,459,910 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,009,984	

* 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.