



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1530

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	9,802,661	0	21,161	437,799	9,343,701	0	9,343,701	0		
Support Serv-Students	2100-2199	831,872	0	0	0	831,872	0	831,872	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	548,212	0	17,525	0	530,687	0	530,687	0		
Educational Library Services	2220	236,367	0	0	12,206	224,161	0	224,161	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	275,074	0	0	0	0	275,074	275,074	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	644,002	0	4,025	0	0	639,977	0	639,977		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,363,368	0	0	0	1,363,368	0	1,363,368	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	201,550	0	3,995	0	0	197,555	0	197,555		
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	2,023,772	0	34,027	0	0	1,989,745	1,989,745	0		
Student Transportation Services	2700-2799	789,004	0	177,280	0	611,724	0	611,724	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	-3,369	0	0	0	-3,369	0	-3,369	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	859,151	0	157,941	845	0	700,365	0	700,365		
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	707,865	261,440	12,735	100,000	333,690	0	333,690	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	14,500	0	14,500	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		18,294,029	261,440	443,189	550,850	13,235,834	3,802,716	15,500,653	1,537,897		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	14,321,089	15,500,653
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	955,876	1,537,897
Carry Forward: From FY 2019-2020 Data	267,731	178,059
Total Indirect Costs	1,223,607 (A)	1,715,956 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	15,500,653	
Actual Indirect Costs:		
Admin. Charges	1,537,897	
Carry Forward: From FY 2019-2020 Data	267,731	
Total Indirect Costs	1,805,628	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 15,500,653	1,627,569	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,805,628	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	178,059	

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)	12,267,171 (B)	13,235,834 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,657,035	3,802,716
Carry Forward: From FY 2019-2020 Data	402,760	234,726
Total Indirect Costs	3,059,795 (A)	4,037,442 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	13,235,834	
Actual Indirect Costs:		
Admin. Charges	3,802,716	
Carry Forward: From FY 2019-2020 Data	402,760	
Total Indirect Costs	4,205,476	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 13,235,834	3,970,750 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,205,476 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	234,726	

* 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.