



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1580

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	5,053,724	0	9,288	8,697	5,035,739	0	5,035,739	0		
Support Serv-Students	2100-2199	618,803	0	5,000	65,821	547,982	0	547,982	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	542,130	0	0	0	542,130	0	542,130	0		
Educational Library Services	2220	3,707	0	0	3,707	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	123,132	0	123,132	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	98,403	0	0	0	0	98,403	98,403	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	235,469	0	0	0	0	235,469	0	235,469		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	807,853	0	0	713	807,140	0	807,140	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	325,468	0	0	0	0	325,468	0	325,468		
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	143,796	0	0	0	143,796	0	143,796	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,116,304	0	120,384	0	0	995,920	995,920	0		
Student Transportation Services	2700-2799	594,173	0	295,894	0	298,279	0	298,279	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	297,004	0	0	0	297,004	0	297,004	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	535,583	0	44,315	0	0	491,268	0	491,268		
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	9,335	0	0	0	0	9,335	0	9,335		
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	448,862	202,043	0	0	246,819	0	246,819	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	302	0	0	0	302	0	302	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	140,262	0	0	140,262	0	0	0	0		
Total All Programs		11,094,310	202,043	598,013	219,200	7,919,191	2,155,863	9,013,514	1,061,540		



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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)	8,756,996	9,013,514
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	775,981	1,061,540
Carry Forward: From FY 2019-2020 Data	613,557	728,678
Total Indirect Costs	1,389,538 (A)	1,790,218 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	9,013,514	
Actual Indirect Costs:		
Admin. Charges	1,061,540	
Carry Forward: From FY 2019-2020 Data	613,557	
Total Indirect Costs	1,675,097	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,013,514	946,419	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,675,097	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	728,678	

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 %	29.92 %
Direct Costs (34 CFR 75.567)	7,580,782 (B)	7,919,191 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,232,144	2,155,863
Carry Forward: From FY 2019-2020 Data	433,488	213,594
Total Indirect Costs	2,665,632 (A)	2,369,457 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	7,919,191	
Actual Indirect Costs:		
Admin. Charges	2,155,863	
Carry Forward: From FY 2019-2020 Data	433,488	
Total Indirect Costs	2,589,351	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 7,919,191	2,375,757 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,589,351 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	213,594	

* 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.