



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2530

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	6,694,590	0	508	4,905	6,689,177	0	6,689,177	0
Support Serv-Students	2100-2199	295,708	0	0	0	295,708	0	295,708	0
Support Serv-Inst Staff	2200-2219, 2221-2299	768,237	0	168,327	0	599,910	0	599,910	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	42,203	0	0	0	42,203	0	42,203	0
Support Serv-General Admin w/o Grants	2300	21,227	0	0	0	0	21,227	21,227	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	4,366	0	0	0	4,366	0	4,366	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	402,705	0	0	0	0	402,705	0	402,705
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	583,805	0	0	6,128	577,677	0	577,677	0
Sup Serv-Business w/ Grants	2500	4,462	0	0	0	4,462	0	4,462	0
Sup Serv-Business w/o Grants	2500	177,701	0	0	0	0	177,701	0	177,701
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	20,284	0	0	0	20,284	0	20,284	0
Oper & Maint of Plant Serv w/o Grants	2600	1,140,599	0	5,747	0	0	1,134,852	1,134,852	0
Student Transportation Services	2700-2799	343,645	0	629	0	343,016	0	343,016	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	36,925	0	0	0	0	36,925	0	36,925
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	8,981	0	0	8,981	0	0	0	0
Other Sup Services w/o Grants	2900	9,269	0	0	0	0	9,269	0	9,269
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	571,938	35,668	0	0	536,270	0	536,270	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	2,065	0	0	0	2,065	0	2,065	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	32,135	0	0	32,135	0	0	0	0
Total All Programs		11,160,845	35,668	175,211	52,149	9,115,138	1,782,679	10,271,217	626,600



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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)	5.11	6.82
Direct Costs (34 CFR 75.567)	8,736,598	10,271,217
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	240,684	626,600
Carry Forward: From FY 2019-2020 Data	-27,340	74,401
Total Indirect Costs	213,344 (A)	701,001 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	10,271,217	
Actual Indirect Costs:		
Admin. Charges	626,600	
Carry Forward: From FY 2019-2020 Data	-27,340	
Total Indirect Costs	599,260	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.11 X 10,271,217	524,859	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	599,260	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	74,401	

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 %	17.78 %
Direct Costs (34 CFR 75.567)	7,592,053 (B)	9,115,138 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,391,371	1,782,679
Carry Forward: From FY 2019-2020 Data	12,959	-162,294
Total Indirect Costs	1,404,330 (A)	1,620,385 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	9,115,138	
Actual Indirect Costs:		
Admin. Charges	1,782,679	
Carry Forward: From FY 2019-2020 Data	12,959	
Total Indirect Costs	1,795,638	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.48 X 9,115,138	1,957,932 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,795,638 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-162,294	

* 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.