



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2630

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	2,990,379	0	28,930	98,971	2,862,478	0	2,862,478	0
Support Serv-Students	2100-2199	243,640	0	0	0	243,640	0	243,640	0
Support Serv-Inst Staff	2200-2219, 2221-2299	85,120	0	0	6,831	78,289	0	78,289	0
Educational Library Services	2220	37,098	0	0	4,646	32,452	0	32,452	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	33,352	0	0	0	0	33,352	33,352	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	188,824	0	0	0	0	188,824	0	188,824
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	320,332	0	0	9,231	311,101	0	311,101	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	90,717	0	0	0	0	90,717	0	90,717
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	36,926	0	8,746	0	28,180	0	28,180	0
Oper & Maint of Plant Serv w/o Grants	2600	322,140	0	-845	0	0	322,985	322,985	0
Student Transportation Services	2700-2799	185,626	0	0	0	185,626	0	185,626	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	35,299	0	0	0	0	35,299	0	35,299
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	178,360	79,211	0	0	99,149	0	99,149	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		4,747,813	79,211	36,831	119,679	3,840,915	671,177	4,197,252	314,840



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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	6.43
Direct Costs (34 CFR 75.567)	3,469,534	4,197,252
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	135,207	314,840
Carry Forward: From FY 2019-2020 Data	80,917	-44,954
Total Indirect Costs	216,124 (A)	269,886 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	4,197,252	
Actual Indirect Costs:		
Admin. Charges	314,840	
Carry Forward: From FY 2019-2020 Data	80,917	
Total Indirect Costs	395,757	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,197,252	440,711	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	395,757	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-44,954	

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)	21.29 %	12.60 %
Direct Costs (34 CFR 75.567)	3,064,209 (B)	3,840,915 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	636,153	671,177
Carry Forward: From FY 2019-2020 Data	-40,488	-187,042
Total Indirect Costs	595,665 (A)	484,135 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	3,840,915	
Actual Indirect Costs:		
Admin. Charges	671,177	
Carry Forward: From FY 2019-2020 Data	-40,488	
Total Indirect Costs	630,689	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.29 X 3,840,915	817,731 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	630,689 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-187,042	

* 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.