



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3080

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	14,998,979	0	30,328	881,103	14,087,548	0	14,087,548	0
Support Serv-Students	2100-2199	2,450,594	0	0	2,490	2,448,104	0	2,448,104	0
Support Serv-Inst Staff	2200-2219, 2221-2299	554,236	0	0	0	554,236	0	554,236	0
Educational Library Services	2220	256,357	0	0	22,781	233,576	0	233,576	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	66,542	0	0	0	0	66,542	66,542	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	792,214	0	0	0	0	792,214	0	792,214
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,213,997	0	0	7,345	1,206,652	0	1,206,652	0
Sup Serv-Business w/ Grants	2500	267,259	0	0	267,259	0	0	0	0
Sup Serv-Business w/o Grants	2500	544,955	0	0	96,126	0	448,829	0	448,829
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	64,446	0	0	0	64,446	0	64,446	0
Oper & Maint of Plant Serv w/o Grants	2600	4,751,808	0	165,720	0	0	4,586,088	4,586,088	0
Student Transportation Services	2700-2799	912,252	0	139,377	0	772,875	0	772,875	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	55,444	0	0	0	55,444	0	55,444	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,535,127	0	13,860	15,411	0	1,505,856	0	1,505,856
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	51,430	0	0	0	0	51,430	0	51,430
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	889,964	337,559	0	410	551,995	0	551,995	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	4,677	0	0	0	4,677	0	4,677	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,974	0	0	0	3,974	0	3,974	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		29,414,255	337,559	349,285	1,292,925	19,983,527	7,450,959	24,636,157	2,798,329



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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)	20,436,319	24,636,157
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	806,265	2,798,329
Carry Forward: From FY 2019-2020 Data	463,460	674,993
Total Indirect Costs	1,269,725 (A)	3,473,322 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	24,636,157	
Actual Indirect Costs:		
Admin. Charges	2,798,329	
Carry Forward: From FY 2019-2020 Data	463,460	
Total Indirect Costs	3,261,789	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 24,636,157	2,586,796	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,261,789	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	674,993	

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)	17,666,107 (B)	19,983,527 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,307,720	7,450,959
Carry Forward: From FY 2019-2020 Data	684,666	2,140,567
Total Indirect Costs	3,992,386 (A)	9,591,526 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	19,983,527	
Actual Indirect Costs:		
Admin. Charges	7,450,959	
Carry Forward: From FY 2019-2020 Data	684,666	
Total Indirect Costs	8,135,625	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 19,983,527	5,995,058 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	8,135,625 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,140,567	

* 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.