



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070

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	61,923,506	7,057	71,872	268,980	61,575,597	0	61,575,597	0		
Support Serv-Students	2100-2199	8,945,844	2920	0	0	8,942,924	0	8,942,924	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	10,619,359	23,968	0	0	10,595,391	0	10,595,391	0		
Educational Library Services	2220	263,079	0	0	0	263,079	0	263,079	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	110,545	7,957	0	0	0	102,588	102,588	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	1,598,729	-3,400	0	0	0	1,602,129	0	1,602,129		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	15,314,654	91,391	1,099	0	15,222,164	0	15,222,164	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	3,645,183	24,423	62,659	35,000	0	3,523,101	0	3,523,101		
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	133,335	0	0	0	133,335	0	133,335	0		
Oper & Maint of Plant Serv w/o Grants	2600	14,268,308	446,667	320,712	0	0	13,500,929	13,500,929	0		
Student Transportation Services	2700-2799	2,777,562	2,114	0	0	2,775,448	0	2,775,448	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,842,495	0	0	1,812,862	29,633	0	29,633	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,774,830	51,172	22,843	46,698	0	6,654,117	0	6,654,117		
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	71,238	4,834	0	0	0	66,404	0	66,404		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	8,242	0	0	0	8,242	0	8,242	0		
Food Services Operations	3100	5,898,537	2,116,445	102,087	334,883	3,345,122	0	3,345,122	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	3,766,684	0	5,750	0	3,760,934	0	3,760,934	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	99,161	0	0	0	99,161	0	99,161	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	917,305	0	0	917,305	0	0	0	0		
<b>Total All Programs</b>		<b>138,978,596</b>	<b>2,775,548</b>	<b>587,022</b>	<b>3,415,728</b>	<b>106,751,030</b>	<b>25,449,268</b>	<b>120,354,547</b>	<b>11,845,751</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.70	10.50
Direct Costs (34 CFR 75.567)	111,550,165	120,354,547
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,734,622	11,845,751
Carry Forward: From FY 2019-2020 Data	687,312	858,672
Total Indirect Costs	6,421,934 (A)	12,704,423 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	120,354,547	
Actual Indirect Costs:		
Admin. Charges	11,845,751	
Carry Forward: From FY 2019-2020 Data	687,312	
Total Indirect Costs	12,533,063	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.7 X 120,354,547	11,674,391	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	12,533,063	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	858,672	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	14.10 %	29.55 %
Direct Costs (34 CFR 75.567)	102,879,544 (B)	106,751,030 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,026,300	25,449,268
Carry Forward: From FY 2019-2020 Data	-4,300,890	6,096,483
Total Indirect Costs	11,725,410 (A)	31,545,751 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	106,751,030	
Actual Indirect Costs:		
Admin. Charges	25,449,268	
Carry Forward: From FY 2019-2020 Data	-4,300,890	
Total Indirect Costs	21,148,378	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.10 X 106,751,030	15,051,895 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	21,148,378 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	6,096,483	

\* 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.