



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870

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	35,049,747	0	472,276	59,327	34,518,144	0	34,518,144	0
Support Serv-Students	2100-2199	3,210,213	0	350	256,952	2,952,911	0	2,952,911	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,902,166	0	146,124	454,943	2,301,099	0	2,301,099	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	74,116	0	0	48,922	0	25,194	25,194	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	546,647	0	0	0	0	546,647	0	546,647
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	4,944,231	0	0	222,409	4,721,822	0	4,721,822	0
Sup Serv-Business w/ Grants	2500	3,000	0	0	0	3,000	0	3,000	0
Sup Serv-Business w/o Grants	2500	994,149	0	19,918	47,540	0	926,691	0	926,691
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	1,160,549	0	1,078,355	0	82,194	0	82,194	0
Oper & Maint of Plant Serv w/o Grants	2600	4,896,613	0	0	1,661	0	4,894,952	4,894,952	0
Student Transportation Services	2700-2799	1,866,468	0	19,182	411	1,846,875	0	1,846,875	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	33,641	0	0	0	33,641	0	33,641	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,347,912	0	145,485	0	0	2,202,427	0	2,202,427
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	149,186	0	0	0	0	149,186	149,186	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	50,001	0	0	0	50,001	0	50,001	0
Other Sup Services w/o Grants	2900	62,986	0	0	0	0	62,986	0	62,986
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	103,398	0	0	1,440	101,958	0	101,958	0
Food Services Operations	3100	2,079,956	819,042	0	0	1,260,914	0	1,260,914	0
Enterprise Operations	3200	6,466	0	0	0	6,466	0	6,466	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	21,438	0	0	0	21,438	0	21,438	0
Education for Adults	3400	1,701,806	0	41,417	446,023	1,214,366	0	1,214,366	0
Facil Acquisition & Construction Svcs	4000	881,859	0	838,934	11,160	31,765	0	31,765	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	284,335	0	0	284,335	0	0	0	0
Total All Programs		63,370,883	819,042	2,762,041	1,835,123	49,146,594	8,808,083	54,215,926	3,738,751



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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)	6.82	6.81
Direct Costs (34 CFR 75.567)	47,035,501	54,215,926
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,409,906	3,738,751
Carry Forward: From FY 2019-2020 Data	-86,617	-45,392
Total Indirect Costs	2,323,289 (A)	3,693,359 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	54,215,926	
Actual Indirect Costs:		
Admin. Charges	3,738,751	
Carry Forward: From FY 2019-2020 Data	-86,617	
Total Indirect Costs	3,652,134	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.82 X 54,215,926	3,697,526	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,652,134	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-45,392	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.07 %	17.63 %
Direct Costs (34 CFR 75.567)	42,565,911 (B)	49,146,594 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,260,867	8,808,083
Carry Forward: From FY 2019-2020 Data	-71,733	-144,440
Total Indirect Costs	6,189,134 (A)	8,663,643 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	49,146,594	
Actual Indirect Costs:		
Admin. Charges	8,808,083	
Carry Forward: From FY 2019-2020 Data	-71,733	
Total Indirect Costs	8,736,350	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.07 X 49,146,594	8,880,790 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	8,736,350 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-144,440	

* 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.