



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570

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	8,902,862	0	1,235	80,649	8,820,978	0	8,820,978	0		
Support Serv-Students	2100-2199	534,173	0	0	0	534,173	0	534,173	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	917,037	0	0	0	917,037	0	917,037	0		
Educational Library Services	2220	234,392	0	0	13,265	221,127	0	221,127	0		
Support Serv-General Admin w/ Grants	2300	35,656	0	0	0	35,656	0	35,656	0		
Support Serv-General Admin w/o Grants	2300	101,356	0	0	0	0	101,356	101,356	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	646,305	0	0	21,336	0	624,969	0	624,969		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	994,102	0	0	3,454	990,648	0	990,648	0		
Sup Serv-Business w/ Grants	2500	225	0	0	0	225	0	225	0		
Sup Serv-Business w/o Grants	2500	390,011	0	0	4,246	0	385,765	0	385,765		
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	7,608	0	0	0	7,608	0	7,608	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,146,258	0	0	0	0	1,146,258	1,146,258	0		
Student Transportation Services	2700-2799	557,591	0	0	35	557,556	0	557,556	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	957,474	0	97,001	0	0	860,473	0	860,473		
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	8,079	0	0	0	8,079	0	8,079	0		
Other Sup Services w Grants	2900	34,619	0	0	0	34,619	0	34,619	0		
Other Sup Services w/o Grants	2900	68,706	0	0	0	0	68,706	0	68,706		
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	419,966	199,480	0	0	220,486	0	220,486	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	26,821	0	0	26,821	0	0	0	0		
Debt Service	5100	165,533	0	0	165,533	0	0	0	0		
Total All Programs		16,148,774	199,480	98,236	315,339	12,348,192	3,187,527	13,595,806	1,939,913		



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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)	12,740,111	13,595,806
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	845,953	1,939,913
Carry Forward: From FY 2019-2020 Data	733,554	1,245,907
Total Indirect Costs	1,579,507 (A)	3,185,820 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	13,595,806	
Actual Indirect Costs:		
Admin. Charges	1,939,913	
Carry Forward: From FY 2019-2020 Data	733,554	
Total Indirect Costs	2,673,467	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 13,595,806	1,427,560	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,673,467	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,245,907	

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)	21.93 %	28.59 %
Direct Costs (34 CFR 75.567)	11,640,981 (B)	12,348,192 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,153,499	3,187,527
Carry Forward: From FY 2019-2020 Data	-136,967	342,601
Total Indirect Costs	2,016,532 (A)	3,530,128 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	12,348,192	
Actual Indirect Costs:		
Admin. Charges	3,187,527	
Carry Forward: From FY 2019-2020 Data	-136,967	
Total Indirect Costs	3,050,560	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.93 X 12,348,192	2,707,959 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,050,560 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	342,601	

* 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.