



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2070

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	3,536,193	0	30,416	166,562	3,339,215	0	3,339,215	0
Support Serv-Students	2100-2199	271,448	0	0	0	271,448	0	271,448	0
Support Serv-Inst Staff	2200-2219, 2221-2299	244,202	0	0	0	244,202	0	244,202	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	2,250	0	0	0	2,250	0	2,250	0
Support Serv-General Admin w/o Grants	2300	44,633	0	0	0	0	44,633	44,633	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,000	0	0	0	1,000	0	1,000	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	257,543	0	0	0	0	257,543	0	257,543
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	475,868	0	0	0	475,868	0	475,868	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	146,858	0	0	0	0	146,858	0	146,858
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	40,392	0	0	0	40,392	0	40,392	0
Oper & Maint of Plant Serv w/o Grants	2600	713,300	0	1,323	0	0	711,977	711,977	0
Student Transportation Services	2700-2799	261,025	0	68,264	0	192,761	0	192,761	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	33,141	0	12,340	0	20,801	0	20,801	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	173,728	0	5,154	0	0	168,574	0	168,574
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	29,234	0	0	19,637	0	9,597	0	9,597
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	336,111	154,287	0	0	181,824	0	181,824	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
<b>Total All Programs</b>		<b>6,566,926</b>	<b>154,287</b>	<b>117,497</b>	<b>186,199</b>	<b>4,769,761</b>	<b>1,339,182</b>	<b>5,526,371</b>	<b>582,572</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	4,707,111	5,526,371
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	427,818	582,572
Carry Forward: From FY 2019-2020 Data	186,459	188,762
Total Indirect Costs	614,277 (A)	771,334 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	5,526,371	
Actual Indirect Costs:		
Admin. Charges	582,572	
Carry Forward: From FY 2019-2020 Data	186,459	
Total Indirect Costs	769,031	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,526,371	580,269	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	769,031	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	188,762	

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)	30.00 %	29.62 %
Direct Costs (34 CFR 75.567)	4,011,694 (B)	4,769,761 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,175,408	1,339,182
Carry Forward: From FY 2019-2020 Data	165,528	73,782
Total Indirect Costs	1,340,936 (A)	1,412,964 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	4,769,761	
Actual Indirect Costs:		
Admin. Charges	1,339,182	
Carry Forward: From FY 2019-2020 Data	165,528	
Total Indirect Costs	1,504,710	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,769,761	1,430,928 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,504,710 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	73,782	

\* 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.