



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3070

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	966,692	0	0	6,714	959,978	0	959,978	0		
Support Serv-Students	2100-2199	155,426	0	0	15,247	140,179	0	140,179	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	46,336	0	7,079	0	39,257	0	39,257	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	6,500	0	0	0	6,500	0	6,500	0		
Support Serv-General Admin w/o Grants	2300	154,019	0	0	4,552	0	149,467	149,467	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	13,424	0	0	462	0	12,962	0	12,962		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	11,293	0	0	0	11,293	0	11,293	0		
Sup Serv-Business w/ Grants	2500	614	0	0	0	614	0	614	0		
Sup Serv-Business w/o Grants	2500	136,077	0	0	20,489	0	115,588	0	115,588		
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	33,218	0	0	9,804	23,414	0	23,414	0		
Oper & Maint of Plant Serv w/o Grants	2600	428,411	0	30,566	0	0	397,845	397,845	0		
Student Transportation Services	2700-2799	224,660	0	61,131	0	163,529	0	163,529	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	133,764	0	0	0	0	133,764	0	133,764		
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	0	0	0	0	0	0	0	0		
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	125,799	40,761	9,113	0	75,925	0	75,925	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		
Total All Programs		2,436,233	40,761	107,889	57,268	1,420,689	809,626	1,968,001	262,314		



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) <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)	1,647,773	1,968,001
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	159,359	262,314
Carry Forward: From FY 2019-2020 Data	110,713	166,387
Total Indirect Costs	270,072 (A)	428,701 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	1,968,001	
Actual Indirect Costs:		
Admin. Charges	262,314	
Carry Forward: From FY 2019-2020 Data	110,713	
Total Indirect Costs	373,027	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,968,001	206,640	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	373,027	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	166,387	

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)	1,185,484 (B)	1,420,689 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	482,968	809,626
Carry Forward: From FY 2019-2020 Data	924,557	1,307,976
Total Indirect Costs	1,407,525 (A)	2,117,602 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	1,420,689	
Actual Indirect Costs:		
Admin. Charges	809,626	
Carry Forward: From FY 2019-2020 Data	924,557	
Total Indirect Costs	1,734,183	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,420,689	426,207 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,734,183 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,307,976	

* 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.