



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1360

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 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	15,429,886	0	68,464	712,201	14,649,221	0	14,649,221	0		
Support Serv-Students	2100-2199	839,940	0	0	0	839,940	0	839,940	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,278,177	0	0	0	2,278,177	0	2,278,177	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	55,246	0	0	16,635	0	38,611	38,611	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	229,551	0	0	0	229,551	0	229,551	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	461,507	0	0	0	0	461,507	0	461,507		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,711,196	0	0	0	1,711,196	0	1,711,196	0		
Sup Serv-Business w/ Grants	2500	525	0	0	0	525	0	525	0		
Sup Serv-Business w/o Grants	2500	253,240	0	0	3,976	0	249,264	0	249,264		
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	147,782	0	0	0	0	147,782	147,782	0		
Oper & Maint of Plant Serv w/ Grants	2600	248,218	0	47,584	0	200,634	0	200,634	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,998,200	0	63,919	0	0	1,934,281	1,934,281	0		
Student Transportation Services	2700-2799	986,043	0	173,646	0	812,397	0	812,397	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	416,084	0	401,084	0	15,000	0	15,000	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	832,928	0	275,340	0	0	557,588	0	557,588		
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	382	0	0	382	0	0	0	0		
Food Services Operations	3100	1,043,172	403,474	19,159	0	620,539	0	620,539	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	12,250	0	12,250	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	20,242	0	0	20,242	0	0	0	0		
<b>Total All Programs</b>		<b>26,964,569</b>	<b>403,474</b>	<b>1,061,446</b>	<b>753,436</b>	<b>21,357,180</b>	<b>3,389,033</b>	<b>23,477,854</b>	<b>1,268,359</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 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.46	5.63
Direct Costs (34 CFR 75.567)	20,712,274	23,477,854
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,243,470	1,268,359
Carry Forward: From FY 2018-2019 Data	-166,710	54,537
Total Indirect Costs	2,076,760 (A)	1,322,896 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	23,477,854	
Actual Indirect Costs:		
Admin. Charges	1,268,359	
Carry Forward: From FY 2018-2019 Data	-166,710	
Total Indirect Costs	1,101,649	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.46 X 23,477,854	1,047,112	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,101,649	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	54,537	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.33 %	15.35 %
Direct Costs (34 CFR 75.567)	18,730,146 (B)	21,357,180 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,927,168	3,389,033
Carry Forward: From FY 2018-2019 Data	-12,852	-111,446
Total Indirect Costs	3,914,316 (A)	3,277,587 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	21,357,180	
Actual Indirect Costs:		
Admin. Charges	3,389,033	
Carry Forward: From FY 2018-2019 Data	-12,852	
Total Indirect Costs	3,376,181	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.33 X 21,357,180	3,487,627 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,376,181 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-111,446	

\* 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.