



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1340

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	3,653,987	0	12,824	38,569	3,602,594	0	3,602,594	0
Support Serv-Students	2100-2199	236,719	0	509	0	236,210	0	236,210	0
Support Serv-Inst Staff	2200-2219, 2221-2299	55,868	0	0	0	55,868	0	55,868	0
Educational Library Services	2220	932	0	552	0	380	0	380	0
Support Serv-General Admin w/ Grants	2300	24,158	0	0	0	24,158	0	24,158	0
Support Serv-General Admin w/o Grants	2300	88,777	0	0	0	0	88,777	88,777	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	229,783	0	236	0	0	229,547	0	229,547
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	501,907	0	309	0	501,598	0	501,598	0
Sup Serv-Business w/ Grants	2500	2,447	0	0	0	2,447	0	2,447	0
Sup Serv-Business w/o Grants	2500	103,818	0	0	0	0	103,818	0	103,818
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	17,690	0	0	0	17,690	0	17,690	0
Oper & Maint of Plant Serv w/o Grants	2600	947,120	0	3,090	0	0	944,030	944,030	0
Student Transportation Services	2700-2799	248,636	0	0	0	248,636	0	248,636	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,890	0	0	0	4,890	0	4,890	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	73,727	0	0	0	0	73,727	0	73,727
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	118,607	0	31,974	0	0	86,633	86,633	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	258,349	127,852	0	0	130,497	0	130,497	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	318,624	0	918	0	317,706	0	317,706	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		6,886,039	127,852	50,412	38,569	5,142,674	1,526,532	6,262,114	407,092



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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)	8.08	5.57
Direct Costs (34 CFR 75.567)	5,987,145	6,262,114
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	216,236	407,092
Carry Forward: From FY 2019-2020 Data	40,660	-58,227
Total Indirect Costs	256,896 (A)	348,865 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	6,262,114	
Actual Indirect Costs:		
Admin. Charges	407,092	
Carry Forward: From FY 2019-2020 Data	40,660	
Total Indirect Costs	447,752	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.08 X 6,262,114	505,979	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	447,752	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-58,227	

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)	4,971,206 (B)	5,142,674 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,104,799	1,526,532
Carry Forward: From FY 2019-2020 Data	44,602	28,332
Total Indirect Costs	1,149,401 (A)	1,554,864 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	5,142,674	
Actual Indirect Costs:		
Admin. Charges	1,526,532	
Carry Forward: From FY 2019-2020 Data	44,602	
Total Indirect Costs	1,571,134	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 5,142,674	1,542,802 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,571,134 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	28,332	

* 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.