



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1350

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	11,968,613	0	30,761	1,481	11,936,371	0	11,936,371	0
Support Serv-Students	2100-2199	1,297,841	0	0	0	1,297,841	0	1,297,841	0
Support Serv-Inst Staff	2200-2219, 2221-2299	916,135	0	16,226	0	899,909	0	899,909	0
Educational Library Services	2220	309,525	0	777	14,947	293,801	0	293,801	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	139,627	0	0	64,486	0	75,141	75,141	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	506,800	0	0	0	0	506,800	0	506,800
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,367,615	0	3,088	0	1,364,527	0	1,364,527	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	199,190	0	0	0	0	199,190	0	199,190
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	25,447	0	0	0	25,447	0	25,447	0
Oper & Maint of Plant Serv w/o Grants	2600	2,224,141	0	0	0	0	2,224,141	2,224,141	0
Student Transportation Services	2700-2799	683,128	0	464	312	682,352	0	682,352	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	222,030	0	0	0	0	222,030	0	222,030
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	732,571	283,456	0	0	449,115	0	449,115	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		20,592,663	283,456	51,316	81,226	16,949,363	3,227,302	19,248,645	928,020



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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)	4.62	4.59
Direct Costs (34 CFR 75.567)	15,832,278	19,248,645
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	375,286	928,020
Carry Forward: From FY 2019-2020 Data	-82,643	-43,910
Total Indirect Costs	292,643 (A)	884,110 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	19,248,645	
Actual Indirect Costs:		
Admin. Charges	928,020	
Carry Forward: From FY 2019-2020 Data	-82,643	
Total Indirect Costs	845,377	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.62 X 19,248,645	889,287	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	845,377	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-43,910	

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)	16.68 %	19.85 %
Direct Costs (34 CFR 75.567)	14,040,931 (B)	16,949,363 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,160,801	3,227,302
Carry Forward: From FY 2019-2020 Data	-262,790	137,358
Total Indirect Costs	1,898,011 (A)	3,364,660 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	16,949,363	
Actual Indirect Costs:		
Admin. Charges	3,227,302	
Carry Forward: From FY 2019-2020 Data	-262,790	
Total Indirect Costs	2,964,512	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.68 X 16,949,363	2,827,154 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,964,512 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	137,358	

* 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.