



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1360

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	16,107,703	0	72,648	737,395	15,297,660	0	15,297,660	0
Support Serv-Students	2100-2199	1,122,978	0	0	0	1,122,978	0	1,122,978	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,161,759	0	6,480	0	2,155,279	0	2,155,279	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	122,876	0	0	18,528	0	104,348	104,348	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	70,000	0	0	0	70,000	0	70,000	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	487,939	0	0	0	0	487,939	0	487,939
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,721,772	0	0	0	1,721,772	0	1,721,772	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	280,300	0	0	10,458	0	269,842	0	269,842
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	153,843	0	0	0	0	153,843	153,843	0
Oper & Maint of Plant Serv w/ Grants	2600	170,571	0	0	0	170,571	0	170,571	0
Oper & Maint of Plant Serv w/o Grants	2600	2,312,560	0	18,248	0	0	2,294,312	2,294,312	0
Student Transportation Services	2700-2799	759,647	0	61,582	0	698,065	0	698,065	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	69,401	0	52,053	0	17,348	0	17,348	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,008,215	0	479,033	0	0	529,182	0	529,182
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	350	0	0	350	0	0	0	0
Food Services Operations	3100	986,003	392,573	7,466	0	585,964	0	585,964	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	861	0	0	0	861	0	861	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	4,796	0	4,796	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	25,228	0	0	25,228	0	0	0	0
Total All Programs		27,566,802	392,573	702,306	791,959	21,840,498	3,839,466	24,393,001	1,286,963



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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)	4.49	5.43
Direct Costs (34 CFR 75.567)	22,557,893	24,393,001
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	937,579	1,286,963
Carry Forward: From FY 2019-2020 Data	-153,722	37,995
Total Indirect Costs	783,857 (A)	1,324,958 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	24,393,001	
Actual Indirect Costs:		
Admin. Charges	1,286,963	
Carry Forward: From FY 2019-2020 Data	-153,722	
Total Indirect Costs	1,133,241	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.49 X 24,393,001	1,095,246	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,133,241	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	37,995	

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)	14.25 %	19.74 %
Direct Costs (34 CFR 75.567)	20,542,927 (B)	21,840,498 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,846,347	3,839,466
Carry Forward: From FY 2019-2020 Data	-254,631	472,564
Total Indirect Costs	2,591,716 (A)	4,312,030 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	21,840,498	
Actual Indirect Costs:		
Admin. Charges	3,839,466	
Carry Forward: From FY 2019-2020 Data	-254,631	
Total Indirect Costs	3,584,835	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.25 X 21,840,498	3,112,271 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,584,835 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	472,564	

* 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.