



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2540 - Fowler R-4J

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	3,109,259	0	0	216,310	2,892,949	0	2,892,949	0
Support Serv-Students	2100-2199	146,086	0	0	0	146,086	0	146,086	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,318	0	0	0	11,318	0	11,318	0
Educational Library Services	2220	58,558	0	0	1,885	56,673	0	56,673	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	157,856	0	0	25,427	0	132,429	132,429	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	218,163	0	0	0	218,163	0	218,163	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	104,671	0	0	0	0	104,671	0	104,671
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	484,650	0	0	0	0	484,650	484,650	0
Student Transportation Services	2700-2799	173,596	0	0	0	173,596	0	173,596	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	78,741	0	0	0	0	78,741	0	78,741
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	609	0	0	0	609	0	609	0
Other Sup Services w/o Grants	2900	-2,143	0	0	0	0	-2,143	0	-2,143
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	38,460	0	0	38,460	0	0	0	0
Food Services Operations	3100	214,485	113,561	0	0	100,924	0	100,924	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	8,292	0	0	0	8,292	0	8,292	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>4,802,601</b>	<b>113,561</b>	<b>0</b>	<b>282,082</b>	<b>3,608,610</b>	<b>798,348</b>	<b>4,225,689</b>	<b>181,269</b>



# Colorado Department of Education

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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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.43	3.81
Direct Costs (34 CFR 75.567)	3,713,827	4,225,689
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	178,398	181,269
Carry Forward: From FY 2017-2018 Data	-14,217	-20,146
Total Indirect Costs	164,181 (A)	161,123 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	4,225,689	
Actual Indirect Costs:		
Admin. Charges	181,269	
Carry Forward: From FY 2017-2018 Data	-14,217	
Total Indirect Costs	167,052	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.43 X 4,225,689	187,198	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	167,052	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-20,146	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.15 %	20.07 %
Direct Costs (34 CFR 75.567)	3,130,875 (B)	3,608,610 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	739,066	798,348
Carry Forward: From FY 2017-2018 Data	-37,036	-74,081
Total Indirect Costs	702,030 (A)	724,267 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	3,608,610	
Actual Indirect Costs:		
Admin. Charges	798,348	
Carry Forward: From FY 2017-2018 Data	-37,036	
Total Indirect Costs	761,312	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.15 X 3,608,610	835,393 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	761,312 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-74,081	

\* 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.