



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0540

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

(Using FY 2020-2021 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	5,301,834	0	48,204	349,017	4,904,613	0	4,904,613	0
Support Serv-Students	2100-2199	606,873	0	23,565	146,122	437,186	0	437,186	0
Support Serv-Inst Staff	2200-2219, 2221-2299	771,875	279	0	0	771,596	0	771,596	0
Educational Library Services	2220	108,656	0	0	0	108,656	0	108,656	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	431,210	1,488	0	43,518	0	386,204	386,204	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 like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,016,324	0	0	0	1,016,324	0	1,016,324	0
Sup Serv-Business w/ Grants	2500	9,124	0	0	2,021	7,103	0	7,103	0
Sup Serv-Business w/o Grants	2500	268,465	0	0	1,409	0	267,056	0	267,056
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	54,217	0	0	0	54,217	0	54,217	0
Oper & Maint of Plant Serv w/o Grants	2600	1,659,824	0	298,295	16,741	0	1,344,788	1,344,788	0
Student Transportation Services	2700-2799	827,149	0	0	69,279	757,870	0	757,870	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	214,233	0	5,555	0	208,678	0	208,678	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	543,156	0	71,757	39,465	0	431,934	0	431,934
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	308,364	98,773	0	0	209,591	0	209,591	0
Enterprise Operations	3200	75,605	0	56,650	0	18,955	0	18,955	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
<b>Total All Programs</b>		<b>12,196,909</b>	<b>100,540</b>	<b>504,026</b>	<b>667,572</b>	<b>8,494,789</b>	<b>2,429,982</b>	<b>10,225,781</b>	<b>698,990</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 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)	7.66	7.26
Direct Costs (34 CFR 75.567)	9,630,016	10,225,781
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	413,530	698,990
Carry Forward: From FY 2018-2019 Data	127,789	43,484
Total Indirect Costs	541,319 (A)	742,474 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	10,225,781	
Actual Indirect Costs:		
Admin. Charges	698,990	
Carry Forward: From FY 2018-2019 Data	127,789	
Total Indirect Costs	826,779	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.66 X 10,225,781	783,295	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	826,779	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	43,484	

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)	30.00 %	29.54 %
Direct Costs (34 CFR 75.567)	7,958,319 (B)	8,494,789 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,943,937	2,429,982
Carry Forward: From FY 2018-2019 Data	197,689	79,234
Total Indirect Costs	2,141,626 (A)	2,509,216 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	8,494,789	
Actual Indirect Costs:		
Admin. Charges	2,429,982	
Carry Forward: From FY 2018-2019 Data	197,689	
Total Indirect Costs	2,627,671	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 8,494,789	2,548,437 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,627,671 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	79,234	

\* 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.