



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405

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	17,901,170	0	71,590	319,472	17,510,108	0	17,510,108	0
Support Serv-Students	2100-2199	1,911,201	0	0	27,143	1,884,058	0	1,884,058	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,480,871	0	0	3,507	2,477,364	0	2,477,364	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	211,373	0	0	10,021	0	201,352	201,352	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	79,343	0	0	0	0	79,343	0	79,343
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,422,725	0	0	0	2,422,725	0	2,422,725	0
Sup Serv-Business w/ Grants	2500	38,167	0	0	0	38,167	0	38,167	0
Sup Serv-Business w/o Grants	2500	748,520	0	19,329	0	0	729,191	0	729,191
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	48,181	0	0	0	48,181	0	48,181	0
Oper & Maint of Plant Serv w/o Grants	2600	3,700,457	0	78,773	0	0	3,621,684	3,621,684	0
Student Transportation Services	2700-2799	947,799	0	25,377	1,965	920,457	0	920,457	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	2,018,100	0	20,784	8,421	0	1,988,895	0	1,988,895
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	29,491	0	0	0	29,491	0	29,491	0
Other Sup Services w/o Grants	2900	707,399	0	0	10,505	0	696,894	0	696,894
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	80,173	0	0	0	80,173	0	80,173	0
Food Services Operations	3100	1,699,031	825,371	8,984	1,639	863,037	0	863,037	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	341,786	0	0	0	341,786	0	341,786	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	51,564	0	48,751	0	2,813	0	2,813	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	199,041	0	0	199,041	0	0	0	0
<b>Total All Programs</b>		<b>35,616,392</b>	<b>825,371</b>	<b>273,588</b>	<b>581,714</b>	<b>26,618,360</b>	<b>7,317,359</b>	<b>30,441,396</b>	<b>3,494,323</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	29,754,874	30,441,396
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,622,621	3,494,323
Carry Forward: From FY 2018-2019 Data	629,236	927,212
Total Indirect Costs	3,251,857 (A)	4,421,535 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	30,441,396	
Actual Indirect Costs:		
Admin. Charges	3,494,323	
Carry Forward: From FY 2018-2019 Data	629,236	
Total Indirect Costs	4,123,559	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 30,441,396	3,196,347	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,123,559	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	927,212	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.86 %	30.00 %
Direct Costs (34 CFR 75.567)	26,332,486 (B)	26,618,360 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,102,104	7,317,359
Carry Forward: From FY 2018-2019 Data	-358,622	873,780
Total Indirect Costs	5,743,482 (A)	8,191,139 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	26,618,360	
Actual Indirect Costs:		
Admin. Charges	7,317,359	
Carry Forward: From FY 2018-2019 Data	-358,622	
Total Indirect Costs	6,958,737	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.86 X 26,618,360	6,084,957 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	6,958,737 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	873,780	

\* 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.