



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2640

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

(Using FY 2020-2021 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	18,916,123	0	31,704	268,440	18,615,979	0	18,615,979	0		
Support Serv-Students	2100-2199	2,247,971	0	0	2,930	2,245,041	0	2,245,041	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	731,410	0	0	0	731,410	0	731,410	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	10,833	0	0	0	10,833	0	10,833	0		
Support Serv-General Admin w/o Grants	2300	341,257	0	0	70,897	0	270,360	270,360	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	35,552	0	0	1,325	34,227	0	34,227	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	592,239	0	0	12,443	0	579,796	0	579,796		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,846,358	0	0	-1,212	1,847,570	0	1,847,570	0		
Sup Serv-Business w/ Grants	2500	18,602	0	0	0	18,602	0	18,602	0		
Sup Serv-Business w/o Grants	2500	622,674	0	0	59	0	622,615	0	622,615		
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	152,034	0	0	0	152,034	0	152,034	0		
Oper & Maint of Plant Serv w/o Grants	2600	3,842,403	0	8,839	10	0	3,833,554	3,833,554	0		
Student Transportation Services	2700-2799	1,169,793	0	0	7,080	1,162,713	0	1,162,713	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,425	0	0	0	1,425	0	1,425	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,613,750	0	315,500	8,000	0	2,290,250	0	2,290,250		
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	231	0	0	0	231	0	231	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	67,927	0	0	0	0	67,927	0	67,927		
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	576,901	156,407	0	0	420,494	0	420,494	0		
Enterprise Operations	3200	585,483	0	585,483	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	12,366	0	0	0	12,366	0	12,366	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	429,307	0	428,752	0	555	0	555	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	9,532	0	0	9,532	0	0	0	0		
Total All Programs		34,824,171	156,407	1,370,278	379,504	25,253,480	7,664,502	29,357,394	3,560,588		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	29,937,021	29,357,394
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,804,994	3,560,588
Carry Forward: From FY 2018-2019 Data	415,237	893,299
Total Indirect Costs	2,220,231 (A)	4,453,887 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	29,357,394	
Actual Indirect Costs:		
Admin. Charges	3,560,588	
Carry Forward: From FY 2018-2019 Data	415,237	
Total Indirect Costs	3,975,825	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 29,357,394	3,082,526	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	3,975,825	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	893,299	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.89 %	30.00 %
Direct Costs (34 CFR 75.567)	27,054,858 (B)	25,253,480 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,909,100	7,664,502
Carry Forward: From FY 2018-2019 Data	322,043	2,206,023
Total Indirect Costs	5,231,143 (A)	9,870,525 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	25,253,480	
Actual Indirect Costs:		
Admin. Charges	7,664,502	
Carry Forward: From FY 2018-2019 Data	322,043	
Total Indirect Costs	7,986,545	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.89 X 25,253,480	5,780,522 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	7,986,545 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,206,023	

* 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.