



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2540

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 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	3,212,149	0	5,400	28,602	3,178,147	0	3,178,147	0	0	
Support Serv-Students	2100-2199	176,743	0	0	0	176,743	0	176,743	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	6,933	0	0	0	6,933	0	6,933	0	0	
Educational Library Services	2220	54,034	0	0	5,006	49,028	0	49,028	0	0	
Support Serv-General Admin w/ Grants	2300	2,023	0	0	0	2,023	0	2,023	0	0	
Support Serv-General Admin w/o Grants	2300	160,600	0	0	26,682	0	133,918	133,918	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	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	0	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	229,524	0	0	0	229,524	0	229,524	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	109,629	0	0	0	0	109,629	0	109,629	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	25,400	0	25,400	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	566,288	0	0	0	0	566,288	566,288	0	0	
Student Transportation Services	2700-2799	173,354	0	0	0	173,354	0	173,354	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	7,881	0	0	0	7,881	0	7,881	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	77,270	0	0	0	0	77,270	0	77,270	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	613	0	0	0	613	0	613	0	0	
Other Sup Services w/o Grants	2900	3,257	0	0	0	0	3,257	0	3,257	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	280,206	145,622	0	0	134,584	0	134,584	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		5,085,904	145,622	30,800	60,290	3,958,830	890,362	4,659,036	190,156		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.81	3.92
Direct Costs (34 CFR 75.567)	4,225,689	4,659,036
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	178,398	190,156
Carry Forward: From FY 2019-2020 Data	-20,146	-7,499
Total Indirect Costs	158,252 (A)	182,657 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	4,659,036	
Actual Indirect Costs:		
Admin. Charges	190,156	
Carry Forward: From FY 2019-2020 Data	-20,146	
Total Indirect Costs	170,010	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.81 X 4,659,036	177,509	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	170,010	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-7,499	

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)	20.07 %	23.04 %
Direct Costs (34 CFR 75.567)	3,608,610 (B)	3,958,830 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	739,066	890,362
Carry Forward: From FY 2019-2020 Data	-74,081	21,744
Total Indirect Costs	664,985 (A)	912,106 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	3,958,830	
Actual Indirect Costs:		
Admin. Charges	890,362	
Carry Forward: From FY 2019-2020 Data	-74,081	
Total Indirect Costs	816,281	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.07 X 3,958,830	794,537 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	816,281 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	21,744	

* 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.