



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190

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	31,690,606	75	4,643	1,431,817	30,254,071	0	30,254,071	0
Support Serv-Students	2100-2199	5,010,628	0	0	71,006	4,939,622	0	4,939,622	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,094,328	0	0	0	1,094,328	0	1,094,328	0
Educational Library Services	2220	60,172	0	15,025	0	45,147	0	45,147	0
Support Serv-General Admin w/ Grants	2300	332,007	0	0	332,007	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,393,402	0	0	1,163,026	0	230,376	230,376	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	316,211	0	0	0	316,211	0	316,211	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,315,974	0	592,703	2,221	0	721,050	0	721,050
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,688,589	0	303	919	1,687,367	0	1,687,367	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	323,858	0	15,511	18,908	0	289,439	0	289,439
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	76,208	0	0	0	76,208	0	76,208	0
Oper & Maint of Plant Serv w/o Grants	2600	693,408	0	109	99	0	693,200	693,200	0
Student Transportation Services	2700-2799	260,814	0	0	1,776	259,038	0	259,038	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	205,838	0	13,481	0	0	192,357	0	192,357
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	6,555	0	0	0	6,555	0	6,555	0
Other Sup Services w/o Grants	2900	20	0	0	20	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	706,870	0	706,870	0	0	0	0	0
Food Services Operations	3100	257,541	100,325	2,419	40	154,757	0	154,757	0
Enterprise Operations	3200	38,266	0	0	0	38,266	0	38,266	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	58,511	0	0	5,665	52,846	0	52,846	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	155,885	0	155,885	0	0	0	0	0
Other Uses	5000	35,402	0	0	35,402	0	0	0	0
Debt Service	5100	126,679	0	0	126,679	0	0	0	0
<b>Total All Programs</b>		<b>45,847,772</b>	<b>100,400</b>	<b>1,506,949</b>	<b>3,189,585</b>	<b>38,924,416</b>	<b>2,126,422</b>	<b>39,847,992</b>	<b>1,202,846</b>



# Colorado Department of Education

## Indirect Cost Report

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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	-2.89
Direct Costs (34 CFR 75.567)	20,902,898	39,847,992
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,161,780	1,202,846
Carry Forward: From FY 2018-2019 Data	626,492	-2,354,701
Total Indirect Costs	1,788,272 (A)	-1,151,855 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	39,847,992	
Actual Indirect Costs:		
Admin. Charges	1,202,846	
Carry Forward: From FY 2018-2019 Data	626,492	
Total Indirect Costs	1,829,338	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 39,847,992	4,184,039	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,829,338	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-2,354,701	

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)	13.34 %	-3.16 %
Direct Costs (34 CFR 75.567)	19,974,485 (B)	38,924,416 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,487,123	2,126,422
Carry Forward: From FY 2018-2019 Data	-291,560	-3,357,655
Total Indirect Costs	2,195,563 (A)	-1,231,233 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	38,924,416	
Actual Indirect Costs:		
Admin. Charges	2,126,422	
Carry Forward: From FY 2018-2019 Data	-291,560	
Total Indirect Costs	1,834,862	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.34 X 38,924,416	5,192,517 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,834,862 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-3,357,655	

\* 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.