



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0490

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	8,485,492	770	65,316	153,020	8,266,386	0	8,266,386	0		
Support Serv-Students	2100-2199	762,763	823	0	148,103	613,837	0	613,837	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	780,961	0	95,508	0	685,453	0	685,453	0		
Educational Library Services	2220	123,372	0	0	17,365	106,007	0	106,007	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	278,623	0	0	0	0	278,623	278,623	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	3,467	0	0	0	3,467	0	3,467	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	211,226	0	0	0	0	211,226	0	211,226		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	705,720	0	0	0	705,720	0	705,720	0		
Sup Serv-Business w/ Grants	2500	4,824	0	0	0	4,824	0	4,824	0		
Sup Serv-Business w/o Grants	2500	207,110	0	0	0	0	207,110	0	207,110		
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	67,965	0	0	0	67,965	0	67,965	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,353,727	0	0	0	0	1,353,727	1,353,727	0		
Student Transportation Services	2700-2799	594,665	0	125,667	0	468,998	0	468,998	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	437,748	0	167,874	0	0	269,874	0	269,874		
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	618,398	335,178	0	0	283,220	0	283,220	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	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>14,636,061</b>	<b>336,771</b>	<b>454,365</b>	<b>318,488</b>	<b>11,205,877</b>	<b>2,320,560</b>	<b>12,838,227</b>	<b>688,210</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)	5.81	4.74
Direct Costs (34 CFR 75.567)	11,188,147	12,838,227
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	535,561	688,210
Carry Forward: From FY 2018-2019 Data	-21,919	-79,610
Total Indirect Costs	513,642 (A)	608,600 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	12,838,227	
Actual Indirect Costs:		
Admin. Charges	688,210	
Carry Forward: From FY 2018-2019 Data	-21,919	
Total Indirect Costs	666,291	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.81 X 12,838,227	745,901	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	666,291	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-79,610	

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)	19.22 %	20.20 %
Direct Costs (34 CFR 75.567)	9,759,796 (B)	11,205,877 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,716,446	2,320,560
Carry Forward: From FY 2018-2019 Data	-223,851	-57,061
Total Indirect Costs	1,492,595 (A)	2,263,499 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	11,205,877	
Actual Indirect Costs:		
Admin. Charges	2,320,560	
Carry Forward: From FY 2018-2019 Data	-223,851	
Total Indirect Costs	2,096,709	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.22 X 11,205,877	2,153,770 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,096,709 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-57,061	

\* 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.