



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0890

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	2,073,701	0	65,573	17,518	1,990,610	0	1,990,610	0
Support Serv-Students	2100-2199	135,194	0	0	0	135,194	0	135,194	0
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0
Educational Library Services	2220	99,015	0	0	0	99,015	0	99,015	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	207,008	0	0	0	0	207,008	207,008	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	289,224	0	0	3,400	285,824	0	285,824	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	123,176	0	0	0	0	123,176	0	123,176
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	114,437	0	54,601	0	59,836	0	59,836	0
Oper & Maint of Plant Serv w/o Grants	2600	554,946	0	95,197	0	0	459,749	459,749	0
Student Transportation Services	2700-2799	234,864	0	0	0	234,864	0	234,864	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	10,971	0	0	6,444	4,527	0	4,527	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	135,639	0	0	10,435	0	125,204	0	125,204
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	123,063	40,738	0	95	82,230	0	82,230	0
Enterprise Operations	3200	13,033	0	1,028	0	12,005	0	12,005	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	5,418	0	0	5,418	0	0	0	0
<b>Total All Programs</b>		<b>4,119,689</b>	<b>40,738</b>	<b>216,399</b>	<b>43,310</b>	<b>2,904,105</b>	<b>915,137</b>	<b>3,570,862</b>	<b>248,380</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)	6.90	7.58
Direct Costs (34 CFR 75.567)	3,334,609	3,570,862
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	178,885	248,380
Carry Forward: From FY 2018-2019 Data	20,361	22,352
Total Indirect Costs	199,246 (A)	270,732 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	3,570,862	
Actual Indirect Costs:		
Admin. Charges	248,380	
Carry Forward: From FY 2018-2019 Data	20,361	
Total Indirect Costs	268,741	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.9 X 3,570,862	246,389	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	268,741	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	22,352	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,756,568 (B)	2,904,105 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	716,600	915,137
Carry Forward: From FY 2018-2019 Data	89,156	133,061
Total Indirect Costs	805,756 (A)	1,048,198 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	2,904,105	
Actual Indirect Costs:		
Admin. Charges	915,137	
Carry Forward: From FY 2018-2019 Data	89,156	
Total Indirect Costs	1,004,293	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,904,105	871,232 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,004,293 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	133,061	

\* 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.