



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1790

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	3,368,613	0	0	400,216	2,968,397	0	2,968,397	0
Support Serv-Students	2100-2199	445,252	0	0	185,319	259,933	0	259,933	0
Support Serv-Inst Staff	2200-2219, 2221-2299	229,331	0	0	0	229,331	0	229,331	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	48,515	0	0	0	0	48,515	48,515	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	151,541	0	0	0	0	151,541	0	151,541
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	338,023	0	0	0	338,023	0	338,023	0
Sup Serv-Business w/ Grants	2500	240,214	0	0	21,698	218,516	0	218,516	0
Sup Serv-Business w/o Grants	2500	114,104	0	0	6,038	0	108,066	0	108,066
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	107,039	0	7,497	0	99,542	0	99,542	0
Oper & Maint of Plant Serv w/o Grants	2600	703,539	0	0	0	0	703,539	703,539	0
Student Transportation Services	2700-2799	139,732	0	0	0	139,732	0	139,732	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	117,588	0	0	0	0	117,588	0	117,588
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	177,759	59,063	0	954	117,742	0	117,742	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	447	0	0	0	447	0	447	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	9,065	0	0	0	9,065	0	9,065	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		6,190,762	59,063	7,497	614,225	4,380,728	1,129,249	5,132,782	377,195



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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)	8.72	6.57
Direct Costs (34 CFR 75.567)	4,763,033	5,132,782
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	340,431	377,195
Carry Forward: From FY 2018-2019 Data	30,242	-40,142
Total Indirect Costs	370,673 (A)	337,053 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	5,132,782	
Actual Indirect Costs:		
Admin. Charges	377,195	
Carry Forward: From FY 2018-2019 Data	30,242	
Total Indirect Costs	407,437	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.72 X 5,132,782	447,579	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	407,437	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-40,142	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	29.02 %	25.00 %
Direct Costs (34 CFR 75.567)	4,073,674 (B)	4,380,728 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	800,744	1,129,249
Carry Forward: From FY 2018-2019 Data	107,946	-34,092
Total Indirect Costs	908,690 (A)	1,095,157 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	4,380,728	
Actual Indirect Costs:		
Admin. Charges	1,129,249	
Carry Forward: From FY 2018-2019 Data	107,946	
Total Indirect Costs	1,237,195	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.02 X 4,380,728	1,271,287 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,237,195 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-34,092	

* 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.