



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1990

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	2,269,324	0	18,007	1,173	2,250,144	0	2,250,144	0
Support Serv-Students	2100-2199	117,236	0	0	0	117,236	0	117,236	0
Support Serv-Inst Staff	2200-2219, 2221-2299	59,640	0	0	0	59,640	0	59,640	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	38,148	0	0	0	38,148	0	38,148	0
Support Serv-General Admin w/o Grants	2300	105,265	0	0	0	0	105,265	105,265	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,150	0	0	0	1,150	0	1,150	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	121,833	0	0	0	0	121,833	0	121,833
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	617,474	0	0	0	617,474	0	617,474	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	53,805	0	0	0	0	53,805	0	53,805
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	26,847	0	0	0	26,847	0	26,847	0
Oper & Maint of Plant Serv w/o Grants	2600	371,464	0	0	0	0	371,464	371,464	0
Student Transportation Services	2700-2799	168,037	0	0	0	168,037	0	168,037	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	37,429	0	0	0	37,429	0	37,429	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	149,263	0	0	0	0	149,263	0	149,263
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	126,208	48,644	0	0	77,564	0	77,564	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	7,018	0	3,985	0	3,033	0	3,033	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		4,270,141	48,644	21,992	1,173	3,396,702	801,630	3,873,431	324,901



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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)	10.50	8.98
Direct Costs (34 CFR 75.567)	3,953,480	3,873,431
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	369,262	324,901
Carry Forward: From FY 2018-2019 Data	104,906	23,097
Total Indirect Costs	474,168 (A)	347,998 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	3,873,431	
Actual Indirect Costs:		
Admin. Charges	324,901	
Carry Forward: From FY 2018-2019 Data	104,906	
Total Indirect Costs	429,807	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,873,431	406,710	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	429,807	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	23,097	

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)	24.96 %	21.98 %
Direct Costs (34 CFR 75.567)	3,472,423 (B)	3,396,702 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	735,290	801,630
Carry Forward: From FY 2018-2019 Data	-8,842	-55,029
Total Indirect Costs	726,448 (A)	746,601 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	3,396,702	
Actual Indirect Costs:		
Admin. Charges	801,630	
Carry Forward: From FY 2018-2019 Data	-8,842	
Total Indirect Costs	792,788	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.96 X 3,396,702	847,817 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	792,788 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-55,029	

* 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.