



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2190

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	2,185,387	0	163	181,981	2,003,243	0	2,003,243	0
Support Serv-Students	2100-2199	241,979	0	0	33,098	208,881	0	208,881	0
Support Serv-Inst Staff	2200-2219, 2221-2299	244,816	0	0	1,017	243,799	0	243,799	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	30,080	0	0	30,080	0	0	0	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	48	0	0	0	48	0	48	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	154,868	0	0	412	0	154,456	0	154,456
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	253,920	0	0	4,595	249,325	0	249,325	0
Sup Serv-Business w/ Grants	2500	6,348	0	0	0	6,348	0	6,348	0
Sup Serv-Business w/o Grants	2500	124,196	0	0	0	0	124,196	0	124,196
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	50,254	0	33,351	0	16,903	0	16,903	0
Oper & Maint of Plant Serv w/o Grants	2600	638,946	0	894	4,789	0	633,263	633,263	0
Student Transportation Services	2700-2799	281,304	0	0	9,573	271,731	0	271,731	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	51,349	0	28,537	0	22,812	0	22,812	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	109,010	0	671	0	0	108,339	0	108,339
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	15,905	0	0	0	0	15,905	0	15,905
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,385	0	0	0	2,385	0	2,385	0
Food Services Operations	3100	189,575	39,965	0	18,907	130,703	0	130,703	0
Enterprise Operations	3200	52,004	0	0	0	52,004	0	52,004	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	23,876	0	23,876	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
Total All Programs		4,656,250	39,965	87,492	284,452	3,208,182	1,036,159	3,841,445	402,896



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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	10.50
Direct Costs (34 CFR 75.567)	4,048,149	3,841,445
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	387,229	402,896
Carry Forward: From FY 2018-2019 Data	206,711	206,255
Total Indirect Costs	593,940 (A)	609,151 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	3,841,445	
Actual Indirect Costs:		
Admin. Charges	402,896	
Carry Forward: From FY 2018-2019 Data	206,711	
Total Indirect Costs	609,607	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,841,445	403,352	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	609,607	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	206,255	

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)	27.97 %	30.00 %
Direct Costs (34 CFR 75.567)	3,482,806 (B)	3,208,182 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	842,094	1,036,159
Carry Forward: From FY 2018-2019 Data	-20,839	117,991
Total Indirect Costs	821,255 (A)	1,154,150 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	3,208,182	
Actual Indirect Costs:		
Admin. Charges	1,036,159	
Carry Forward: From FY 2018-2019 Data	-20,839	
Total Indirect Costs	1,015,320	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.97 X 3,208,182	897,329 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,015,320 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	117,991	

* 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.