



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1590

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 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	2,288,892	8,336	18,413	5,910	2,256,233	0	2,256,233	0		
Support Serv-Students	2100-2199	177,956	0	0	0	177,956	0	177,956	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,136	0	0	1,136	0	0	0	0		
Educational Library Services	2220	4,469	0	0	0	4,469	0	4,469	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	13,007	0	0	0	0	13,007	13,007	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	7,769	0	0	0	7,769	0	7,769	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	266,859	0	0	37,590	0	229,269	0	229,269		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	36,150	0	0	0	36,150	0	36,150	0		
Sup Serv-Business w/ Grants	2500	10,706	0	0	0	10,706	0	10,706	0		
Sup Serv-Business w/o Grants	2500	113,095	0	0	0	0	113,095	0	113,095		
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	27,957	0	0	0	27,957	0	27,957	0		
Oper & Maint of Plant Serv w/o Grants	2600	660,268	0	16,327	0	0	643,941	643,941	0		
Student Transportation Services	2700-2799	197,112	0	0	0	197,112	0	197,112	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	11,464	0	0	0	11,464	0	11,464	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	262,339	0	0	0	0	262,339	0	262,339		
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	53,531	0	7,524	46,006	1	0	1	0		
Other Sup Services w/o Grants	2900	-46,006	0	0	-46,006	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	147,025	68,910	0	0	78,115	0	78,115	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	7,768	0	1,470	0	6,298	0	6,298	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>4,241,497</b>	<b>77,246</b>	<b>43,734</b>	<b>44,636</b>	<b>2,814,230</b>	<b>1,261,651</b>	<b>3,471,178</b>	<b>604,703</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	3,334,264	3,471,178
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	165,144	604,703
Carry Forward: From FY 2019-2020 Data	589,475	829,704
Total Indirect Costs	754,619 (A)	1,434,407 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	3,471,178	
Actual Indirect Costs:		
Admin. Charges	604,703	
Carry Forward: From FY 2019-2020 Data	589,475	
Total Indirect Costs	1,194,178	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,471,178	364,474	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,194,178	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	829,704	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
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)	2,543,839 (B)	2,814,230 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	870,134	1,261,651
Carry Forward: From FY 2019-2020 Data	1,438,889	1,856,271
Total Indirect Costs	2,309,023 (A)	3,117,922 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	2,814,230	
Actual Indirect Costs:		
Admin. Charges	1,261,651	
Carry Forward: From FY 2019-2020 Data	1,438,889	
Total Indirect Costs	2,700,540	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,814,230	844,269 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,700,540 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,856,271	

\* 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.