



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1790

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	3,860,481	0	51,900	416,638	3,391,943	0	3,391,943	0		
Support Serv-Students	2100-2199	367,556	0	0	75,576	291,980	0	291,980	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	139,705	0	0	15,475	124,230	0	124,230	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	64,985	0	0	8,922	0	56,063	56,063	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	140,274	0	0	1,462	0	138,812	0	138,812		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	320,302	0	106	0	320,196	0	320,196	0		
Sup Serv-Business w/ Grants	2500	2,850	0	0	0	2,850	0	2,850	0		
Sup Serv-Business w/o Grants	2500	142,978	0	0	34,233	0	108,745	0	108,745		
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	179,796	0	0	0	179,796	0	179,796	0		
Oper & Maint of Plant Serv w/o Grants	2600	779,456	0	0	0	0	779,456	779,456	0		
Student Transportation Services	2700-2799	253,838	0	27,119	0	226,719	0	226,719	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	123,092	0	0	2,026	0	121,066	0	121,066		
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	197,465	70,559	0	0	126,906	0	126,906	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	536	0	0	0	536	0	536	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	8,528	0	0	0	8,528	0	8,528	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		6,581,842	70,559	79,125	554,332	4,673,684	1,204,142	5,509,203	368,623		



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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 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.68	5.39
Direct Costs (34 CFR 75.567)	4,674,883	5,509,203
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	211,245	368,623
Carry Forward: From FY 2019-2020 Data	37,975	-71,601
Total Indirect Costs	249,220 (A)	297,022 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	5,509,203	
Actual Indirect Costs:		
Admin. Charges	368,623	
Carry Forward: From FY 2019-2020 Data	37,975	
Total Indirect Costs	406,598	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.68 X 5,509,203	478,199	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	406,598	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-71,601	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.94 %	23.37 %
Direct Costs (34 CFR 75.567)	3,939,163 (B)	4,673,684 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	855,726	1,204,142
Carry Forward: From FY 2019-2020 Data	36,615	-111,807
Total Indirect Costs	892,341 (A)	1,092,335 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	4,673,684	
Actual Indirect Costs:		
Admin. Charges	1,204,142	
Carry Forward: From FY 2019-2020 Data	36,615	
Total Indirect Costs	1,240,757	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.94 X 4,673,684	1,352,564 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,240,757 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-111,807	

* 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.