Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2590

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

(Using FY 2021-2022 Audited Data)

Programs	Code	Total Costs — Applicable Costs A	Excluded and/or Unallowed Costs — Food B	Excluded and/or Unallowed Costs — Capital C	Excluded and/or Unallowed Costs — Other Expenses/ Uses D	Used by Unrestricted Rate — Direct Cost	Used by Unrestricted Rate — Indirect Cost	Used by Restricted Rate — Direct Cost	Used by Restricted Rate — Indirect Cost
Instruction	0010-2099	3,145,570	100	10,688	0	3,134,782	0	3,134,782	0
Support Serv-Students	2100-2199	238,774	0	0	0	238,774	0	238,774	0
Support Serv-Inst Staff	2200-2219, 2221-2299	32,939	0	0	0	32,939	0	32,939	0
Educational Library Services	2220	31,145	0	0	1,432	29,713	0	29,713	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	451,084	0	0	0	0	451,084	451,084	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	384,304	0	0	0	384,304	0	384,304	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	166,683	0	0	0	0	166,683	0	166,683
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	12,208	0	0	0	12,208	0	12,208	0
Oper & Maint of Plant Serv w/o Grants	2600	543,913	0	0	0	0	543,913	543,913	0
Student Transportation Services	2700-2799	232,848	0	0	0	232,848	0	232,848	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	55,618	0	0	0	55,618	0	55,618	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	335,101	0	0	0	0	335,101	0	335,101
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	168,370	46,672	0	0	121,698	0	121,698	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	6,400	0	0	0	6,400	0	6,400	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	134,682	0	134,682	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		5,939,639	46,772	145,370	1,432	4,249,284	1,496,781	5,244,281	501,784

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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)

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS:		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	9.32
Direct Costs (34 CFR 75.567)	4,759,042	5,244,281
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	385,545	501,784
Carry Forward: From FY 2019-2020 Data	35,688	-13,178
Total Indirect Costs	421,233 (A)	488,606 (A)
b) ACTUAL COSTS:		
(From FY 2021-2022)		
Actual Direct Costs	5,244,281	
Actual Indirect Costs:		
Admin. Charges	501,784	
Carry Forward: From FY 2019-2020 Data	35,688	
Total Indirect Costs	537,472	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,244,281	550,650	
Should Have Recovered Actual		
Indirect Costs for (From FY 2021-2022)	537,472	
Under or (Over) Recovery (E - F)	-13,178	
(For use in FY 2023-2024)		

		FY 2021-2022	FY 2023-2024
a)	**APPLIED COSTS:** (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
	Direct Costs (34 CFR 75.567)	3,931,646 (B)	4,249,284 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	1,033,687	1,496,781
	Carry Forward: From FY 2019-2020 Data	359,535	581,531
	Total Indirect Costs	1,393,222 (A)	2,078,312 (A)
b)	**ACTUAL COSTS:** (From FY 2021-2022)		
	Actual Direct Costs	4,249,284	
	Actual Indirect Costs:		
	Admin. Charges	1,496,781	
	Carry Forward: From FY 2019-2020 Data	359,535	
	Total Indirect Costs	1,856,316	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 30.00 X 4,249,284	1,274,785 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,856,316 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	581,531	

* 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.