



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2790

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

(Using FY 2021-2022 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	2,035,366	0	70,120	165	1,965,081	0	1,965,081	0
Support Serv-Students	2100-2199	183,381	0	0	33,735	149,646	0	149,646	0
Support Serv-Inst Staff	2200-2219, 2221-2299	189,427	0	0	0	189,427	0	189,427	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	34,350	0	0	34,350	0	0	0	0
Support Serv-General Admin w/o Grants	2300	76,416	0	0	8,251	0	68,165	68,165	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	253,277	0	0	675	0	252,602	0	252,602
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	155,120	0	0	0	155,120	0	155,120	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	100,324	0	0	0	0	100,324	0	100,324
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	81,245	0	0	0	81,245	0	81,245	0
Oper & Maint of Plant Serv w/o Grants	2600	256,239	0	0	0	0	256,239	256,239	0
Student Transportation Services	2700-2799	322,692	0	170,920	0	151,772	0	151,772	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	109,519	0	0	0	0	109,519	0	109,519
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	181,088	63,884	0	0	117,204	0	117,204	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	0	0	0	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		3,978,444	63,884	241,040	77,176	2,809,495	786,849	3,133,899	462,445



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,589,214	3,133,899
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	140,237	462,445
Carry Forward: From FY 2019-2020 Data	251,735	385,121
Total Indirect Costs	391,972 (A)	847,566 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	3,133,899	
Actual Indirect Costs:		
Admin. Charges	462,445	
Carry Forward: From FY 2019-2020 Data	251,735	
Total Indirect Costs	714,180	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,133,899	329,059	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	714,180	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	385,121	

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)	30.00 %	28.42 %
Direct Costs (34 CFR 75.567)	2,299,777 (B)	2,809,495 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	494,309	786,849
Carry Forward: From FY 2019-2020 Data	67,686	11,686
Total Indirect Costs	561,995 (A)	798,535 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	2,809,495	
Actual Indirect Costs:		
Admin. Charges	786,849	
Carry Forward: From FY 2019-2020 Data	67,686	
Total Indirect Costs	854,535	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,809,495	842,849 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	854,535 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	11,686	

* 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.