



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1590

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 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	2,609,995	8,313	75,476	14,219	2,511,987	0	2,511,987	0		
Support Serv-Students	2100-2199	174,317	0	0	0	174,317	0	174,317	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,268	0	0	4,268	0	0	0	0		
Educational Library Services	2220	36,245	0	31,745	0	4,500	0	4,500	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	22,191	0	0	0	0	22,191	22,191	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	628	0	0	0	628	0	628	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	231,891	0	0	0	0	231,891	0	231,891		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	190,554	0	0	0	190,554	0	190,554	0		
Sup Serv-Business w/ Grants	2500	6,132	0	0	0	6,132	0	6,132	0		
Sup Serv-Business w/o Grants	2500	121,283	0	0	0	0	121,283	0	121,283		
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	5,267	0	0	0	5,267	0	5,267	0		
Oper & Maint of Plant Serv w/o Grants	2600	706,063	0	1,918	0	0	704,145	704,145	0		
Student Transportation Services	2700-2799	959,846	0	739,561	0	220,285	0	220,285	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	41,090	0	0	0	41,090	0	41,090	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	291,416	0	299	0	0	291,117	0	291,117		
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	70,366	0	39,285	21,863	9,218	0	9,218	0		
Other Sup Services w/o Grants	2900	41,570	0	0	0	0	41,570	0	41,570		
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	189,646	95,407	7,907	0	86,332	0	86,332	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	15,037	0	1,404	0	13,633	0	13,633	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		5,717,805	103,720	897,595	40,350	3,263,943	1,412,197	3,990,279	685,861		



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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 2022-2023	FY 2024-2025
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)	3,213,595	3,990,279
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	436,206	685,861
Carry Forward: From FY 2020-2021 Data	1,013,751	1,280,633
Total Indirect Costs	1,449,957 (A)	1,966,494 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	3,990,279	
Actual Indirect Costs:		
Admin. Charges	685,861	
Carry Forward: From FY 2020-2021 Data	1,013,751	
Total Indirect Costs	1,699,612	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,990,279	418,979	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,699,612	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,280,633	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
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)	2,525,835 (B)	3,263,943 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	884,644	1,412,197
Carry Forward: From FY 2020-2021 Data	1,426,398	1,859,412
Total Indirect Costs	2,311,042 (A)	3,271,609 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	3,263,943	
Actual Indirect Costs:		
Admin. Charges	1,412,197	
Carry Forward: From FY 2020-2021 Data	1,426,398	
Total Indirect Costs	2,838,595	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,263,943	979,183 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,838,595 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,859,412	

* 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.