



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1790

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	4,067,732	0	21,696	614,225	3,431,811	0	3,431,811	0		
Support Serv-Students	2100-2199	420,523	0	0	82,735	337,788	0	337,788	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	129,082	0	0	16,461	112,621	0	112,621	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	89,033	0	0	9,768	0	79,265	79,265	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	150,069	0	0	1,457	0	148,612	0	148,612		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	347,704	0	0	0	347,704	0	347,704	0		
Sup Serv-Business w/ Grants	2500	1,195	0	0	0	1,195	0	1,195	0		
Sup Serv-Business w/o Grants	2500	144,496	0	0	40,505	0	103,991	0	103,991		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	907,431	0	0	0	0	907,431	907,431	0		
Student Transportation Services	2700-2799	360,841	0	108,944	0	251,897	0	251,897	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	123,524	0	0	-2,714	0	126,238	0	126,238		
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	191,230	65,678	0	1,697	123,855	0	123,855	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	486	0	0	0	486	0	486	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		6,933,346	65,678	130,640	764,134	4,607,357	1,365,537	5,594,053	378,841		



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 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.57	6.26
Direct Costs (34 CFR 75.567)	5,132,782	5,594,053
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	340,431	378,841
Carry Forward: From FY 2020-2021 Data	-40,142	-28,830
Total Indirect Costs	300,289 (A)	350,011 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	5,594,053	
Actual Indirect Costs:		
Admin. Charges	378,841	
Carry Forward: From FY 2020-2021 Data	-40,142	
Total Indirect Costs	338,699	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.57 X 5,594,053	367,529	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	338,699	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-28,830	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.00 %	30.00 %
Direct Costs (34 CFR 75.567)	4,380,728 (B)	4,607,357 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	800,744	1,365,537
Carry Forward: From FY 2020-2021 Data	-34,092	179,606
Total Indirect Costs	766,652 (A)	1,545,143 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	4,607,357	
Actual Indirect Costs:		
Admin. Charges	1,365,537	
Carry Forward: From FY 2020-2021 Data	-34,092	
Total Indirect Costs	1,331,445	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.00 X 4,607,357	1,151,839 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,331,445 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	179,606	

* 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.