



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0050

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	8,713,563	0	0	660,921	8,052,642	0	8,052,642	0	0	
Support Serv-Students	2100-2199	356,343	0	0	200,186	156,157	0	156,157	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	481,701	0	0	0	481,701	0	481,701	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	204,385	0	0	83,593	0	120,792	120,792	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	481,423	0	0	0	0	481,423	0	481,423	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,134,886	0	0	0	1,134,886	0	1,134,886	0	0	
Sup Serv-Business w/ Grants	2500	66,726	0	0	0	66,726	0	66,726	0	0	
Sup Serv-Business w/o Grants	2500	512,715	0	0	15,175	0	497,540	0	497,540	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	1,399,947	0	0	0	0	1,399,947	1,399,947	0	0	
Student Transportation Services	2700-2799	684,439	0	0	0	684,439	0	684,439	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	618,872	0	0	2,912	0	615,960	0	615,960	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	403,802	161,002	31,865	603	210,332	0	210,332	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		15,058,802	161,002	31,865	963,390	10,786,883	3,115,662	12,307,622	1,594,923		



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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)	9,052,650	12,307,622
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	679,512	1,594,923
Carry Forward: From FY 2020-2021 Data	328,052	630,675
Total Indirect Costs	1,007,564 (A)	2,225,598 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	12,307,622	
Actual Indirect Costs:		
Admin. Charges	1,594,923	
Carry Forward: From FY 2020-2021 Data	328,052	
Total Indirect Costs	1,922,975	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 12,307,622	1,292,300	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,922,975	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	630,675	

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)	27.32 %	30.00 %
Direct Costs (34 CFR 75.567)	8,038,054 (B)	10,786,883 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,476,903	3,115,662
Carry Forward: From FY 2020-2021 Data	182,817	351,503
Total Indirect Costs	1,659,720 (A)	3,467,165 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	10,786,883	
Actual Indirect Costs:		
Admin. Charges	3,115,662	
Carry Forward: From FY 2020-2021 Data	182,817	
Total Indirect Costs	3,298,479	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.32 X 10,786,883	2,946,976 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,298,479 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	351,503	

* 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.