



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0490

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	8,193,147	0	0	567,550	7,625,597	0	7,625,597	0		
Support Serv-Students	2100-2199	899,985	0	0	160,324	739,661	0	739,661	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,344,481	0	61,262	0	1,283,219	0	1,283,219	0		
Educational Library Services	2220	20,014	0	0	11,523	8,491	0	8,491	0		
Support Serv-General Admin w/ Grants	2300	81,263	0	0	79,982	1,281	0	1,281	0		
Support Serv-General Admin w/o Grants	2300	214,353	0	0	0	0	214,353	214,353	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	262,712	0	0	0	0	262,712	0	262,712		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	742,868	0	0	0	742,868	0	742,868	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	310,859	0	0	0	0	310,859	0	310,859		
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	1,645,100	0	0	0	0	1,645,100	1,645,100	0		
Student Transportation Services	2700-2799	581,100	0	-5,329	0	586,429	0	586,429	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	633,863	0	286,341	0	0	347,522	0	347,522		
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	665,969	350,628	0	0	315,341	0	315,341	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	38,978	0	38,978	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	118,789	0	0	118,789	0	0	0	0		
Total All Programs		15,753,481	350,628	381,252	938,168	11,302,887	2,780,546	13,162,340	921,093		



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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)	4.74	8.65
Direct Costs (34 CFR 75.567)	12,838,227	13,162,340
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	535,561	921,093
Carry Forward: From FY 2020-2021 Data	-79,610	217,588
Total Indirect Costs	455,951 (A)	1,138,681 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	13,162,340	
Actual Indirect Costs:		
Admin. Charges	921,093	
Carry Forward: From FY 2020-2021 Data	-79,610	
Total Indirect Costs	841,483	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.74 X 13,162,340	623,895	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	841,483	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	217,588	

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)	20.20 %	28.50 %
Direct Costs (34 CFR 75.567)	11,205,877 (B)	11,302,887 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,716,446	2,780,546
Carry Forward: From FY 2020-2021 Data	-57,061	440,302
Total Indirect Costs	1,659,385 (A)	3,220,848 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	11,302,887	
Actual Indirect Costs:		
Admin. Charges	2,780,546	
Carry Forward: From FY 2020-2021 Data	-57,061	
Total Indirect Costs	2,723,485	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.20 X 11,302,887	2,283,183 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,723,485 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	440,302	

* 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.