



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0890

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

(Using FY 2022-2023 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	2,517,038	0	27,164	49,125	2,440,749	0	2,440,749	0
Support Serv-Students	2100-2199	83,866	0	0	0	83,866	0	83,866	0
Support Serv-Inst Staff	2200-2219, 2221-2299	28,724	0	0	0	28,724	0	28,724	0
Educational Library Services	2220	71,173	0	0	0	71,173	0	71,173	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	265,605	0	0	0	0	265,605	265,605	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	381,224	0	0	4,993	376,231	0	376,231	0
Sup Serv-Business w/ Grants	2500	628	0	0	0	628	0	628	0
Sup Serv-Business w/o Grants	2500	124,539	0	0	0	0	124,539	0	124,539
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	21,663	0	0	0	21,663	0	21,663	0
Oper & Maint of Plant Serv w/o Grants	2600	530,102	0	0	0	0	530,102	530,102	0
Student Transportation Services	2700-2799	329,491	0	0	0	329,491	0	329,491	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	185,020	0	524	16,741	0	167,755	0	167,755
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	36,706	0	0	0	0	36,706	0	36,706
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	163,503	55,273	0	0	108,230	0	108,230	0
Enterprise Operations	3200	15,408	0	1,028	0	14,380	0	14,380	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
<b>Total All Programs</b>		<b>4,754,690</b>	<b>55,273</b>	<b>28,716</b>	<b>70,859</b>	<b>3,475,135</b>	<b>1,124,707</b>	<b>4,270,842</b>	<b>329,000</b>



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.58	8.35
Direct Costs (34 CFR 75.567)	3,570,862	4,270,842
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	178,885	329,000
Carry Forward: From FY 2020-2021 Data	22,352	27,622
Total Indirect Costs	201,237 (A)	356,622 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	4,270,842	
Actual Indirect Costs:		
Admin. Charges	329,000	
Carry Forward: From FY 2020-2021 Data	22,352	
Total Indirect Costs	351,352	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.58 X 4,270,842	323,730	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	351,352	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	27,622	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,904,105 (B)	3,475,135 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	716,600	1,124,707
Carry Forward: From FY 2020-2021 Data	133,061	215,227
Total Indirect Costs	849,661 (A)	1,339,934 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	3,475,135	
Actual Indirect Costs:		
Admin. Charges	1,124,707	
Carry Forward: From FY 2020-2021 Data	133,061	
Total Indirect Costs	1,257,768	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,475,135	1,042,541 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,257,768 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	215,227	

\* 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.