



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1450

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	1,782,691	0	50,379	264,979	1,467,333	0	1,467,333	0		
Support Serv-Students	2100-2199	267,907	0	0	40,839	227,068	0	227,068	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	19,463	0	0	0	19,463	0	19,463	0		
Educational Library Services	2220	32,734	0	0	251	32,483	0	32,483	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	15,221	0	0	3,889	0	11,332	11,332	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	95	0	0	0	95	0	95	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	241,592	0	0	283	0	241,309	0	241,309		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	151,184	0	0	708	150,476	0	150,476	0		
Sup Serv-Business w/ Grants	2500	2,957	0	0	0	2,957	0	2,957	0		
Sup Serv-Business w/o Grants	2500	93,483	0	0	24,285	0	69,198	0	69,198		
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	351,004	0	0	0	0	351,004	351,004	0		
Student Transportation Services	2700-2799	173,052	0	0	0	173,052	0	173,052	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	200	0	0	200	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	44,890	0	0	16,287	0	28,603	0	28,603		
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	153,665	80,599	0	0	73,066	0	73,066	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	111,272	0	0	0	111,272	0	111,272	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	441,103	0	0	441,103	0	0	0	0		
Total All Programs		3,882,513	80,599	50,379	792,824	2,257,265	701,446	2,619,601	339,110		



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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)	2,269,679	2,619,601
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	198,563	339,110
Carry Forward: From FY 2020-2021 Data	158,827	222,879
Total Indirect Costs	357,390 (A)	561,989 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	2,619,601	
Actual Indirect Costs:		
Admin. Charges	339,110	
Carry Forward: From FY 2020-2021 Data	158,827	
Total Indirect Costs	497,937	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,619,601	275,058	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	497,937	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	222,879	

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)	1,935,593 (B)	2,257,265 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	471,340	701,446
Carry Forward: From FY 2020-2021 Data	97,717	121,983
Total Indirect Costs	569,057 (A)	823,429 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	2,257,265	
Actual Indirect Costs:		
Admin. Charges	701,446	
Carry Forward: From FY 2020-2021 Data	97,717	
Total Indirect Costs	799,163	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,257,265	677,180 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	799,163 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	121,983	

* 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.