



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2395

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	11,405,313	0	273,327	365,968	10,766,018	0	10,766,018	0
Support Serv-Students	2100-2199	700,378	0	0	0	700,378	0	700,378	0
Support Serv-Inst Staff	2200-2219, 2221-2299	190,312	0	0	0	190,312	0	190,312	0
Educational Library Services	2220	139,702	0	0	4,706	134,996	0	134,996	0
Support Serv-General Admin w/ Grants	2300	20,822	0	0	0	20,822	0	20,822	0
Support Serv-General Admin w/o Grants	2300	1,278,738	0	0	51,289	0	1,227,449	1,227,449	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	14,270	0	0	0	0	14,270	0	14,270
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,347,503	0	2,323	1,852	1,343,328	0	1,343,328	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	155,812	0	0	0	0	155,812	0	155,812
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	2,944,344	0	39,596	0	0	2,904,748	2,904,748	0
Student Transportation Services	2700-2799	1,530,264	0	101,964	0	1,428,300	0	1,428,300	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	109,500	0	0	0	109,500	0	109,500	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,021,172	0	14,714	0	0	1,006,458	0	1,006,458
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	1,029,390	441,940	40,444	0	547,006	0	547,006	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	66,701	0	0	0	66,701	0	66,701	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	448,037	0	0	0	448,037	0	448,037	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	99,205	0	99,205	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	9,645	0	0	9,645	0	0	0	0
Total All Programs		22,511,108	441,940	571,573	433,460	15,755,398	5,308,737	19,887,595	1,176,540



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)	10.50	10.50
Direct Costs (34 CFR 75.567)	17,785,859	19,887,595
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	761,495	1,176,540
Carry Forward: From FY 2020-2021 Data	1,934,967	1,023,310
Total Indirect Costs	2,696,462 (A)	2,199,850 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	19,887,595	
Actual Indirect Costs:		
Admin. Charges	1,176,540	
Carry Forward: From FY 2020-2021 Data	1,934,967	
Total Indirect Costs	3,111,507	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 19,887,595	2,088,197	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,111,507	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,023,310	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	14,360,269 (B)	15,755,398 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,678,184	5,308,737
Carry Forward: From FY 2020-2021 Data	977,136	1,559,254
Total Indirect Costs	3,655,320 (A)	6,867,991 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	15,755,398	
Actual Indirect Costs:		
Admin. Charges	5,308,737	
Carry Forward: From FY 2020-2021 Data	977,136	
Total Indirect Costs	6,285,873	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 15,755,398	4,726,619 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,285,873 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,559,254	

* 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.