



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2405

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	21,211,566	0	24,001	386,312	20,801,253	0	20,801,253	0		
Support Serv-Students	2100-2199	2,424,159	0	0	30,011	2,394,148	0	2,394,148	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,464,677	0	0	3,599	3,461,078	0	3,461,078	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	90,857	0	0	6,905	0	83,952	83,952	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	372,388	0	0	0	0	372,388	0	372,388		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,639,278	0	0	0	2,639,278	0	2,639,278	0		
Sup Serv-Business w/ Grants	2500	49,062	0	0	0	49,062	0	49,062	0		
Sup Serv-Business w/o Grants	2500	809,840	0	92,034	55	0	717,751	0	717,751		
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	4,438,331	0	81,727	300	0	4,356,304	4,356,304	0		
Student Transportation Services	2700-2799	995,685	0	0	2,273	993,412	0	993,412	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	2,658,865	0	137,796	0	0	2,521,069	0	2,521,069		
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	47,608	0	0	0	47,608	0	47,608	0		
Other Sup Services w/o Grants	2900	479,611	0	40,441	775	0	438,395	0	438,395		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	79,225	0	0	0	79,225	0	79,225	0		
Food Services Operations	3100	2,208,850	1,031,368	30,195	2,624	1,144,663	0	1,144,663	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	422,399	0	0	0	422,399	0	422,399	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	63,313	0	63,313	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	607,535	0	0	607,535	0	0	0	0		
Total All Programs		43,063,249	1,031,368	469,507	1,040,389	32,032,126	8,489,859	36,472,382	4,049,603		



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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)	30,441,396	36,472,382
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,622,621	4,049,603
Carry Forward: From FY 2020-2021 Data	927,212	1,147,215
Total Indirect Costs	3,549,833 (A)	5,196,818 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	36,472,382	
Actual Indirect Costs:		
Admin. Charges	4,049,603	
Carry Forward: From FY 2020-2021 Data	927,212	
Total Indirect Costs	4,976,815	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 36,472,382	3,829,600	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,976,815	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,147,215	

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 %	25.74 %
Direct Costs (34 CFR 75.567)	26,618,360 (B)	32,032,126 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,102,104	8,489,859
Carry Forward: From FY 2020-2021 Data	873,780	-245,999
Total Indirect Costs	6,975,884 (A)	8,243,860 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	32,032,126	
Actual Indirect Costs:		
Admin. Charges	8,489,859	
Carry Forward: From FY 2020-2021 Data	873,780	
Total Indirect Costs	9,363,639	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 32,032,126	9,609,638 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	9,363,639 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-245,999	

* 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.