



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2690

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	104,746,458	0	112,602	2,222,438	102,411,418	0	102,411,418	0		
Support Serv-Students	2100-2199	17,457,882	0	135,039	1,126,019	16,196,824	0	16,196,824	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	12,552,072	0	0	616,663	11,935,409	0	11,935,409	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	211,568	0	0	0	211,568	0	211,568	0		
Support Serv-General Admin w/o Grants	2300	1,307,933	0	0	690,272	0	617,661	617,661	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	158,662	0	0	15,112	143,550	0	143,550	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,685,435	0	0	0	0	1,685,435	0	1,685,435		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	382,258	0	0	0	382,258	0	382,258	0		
Sup Serv-School Admin	2400-2499	13,322,747	0	15,052	0	13,307,695	0	13,307,695	0		
Sup Serv-Business w/ Grants	2500	150,052	0	0	0	150,052	0	150,052	0		
Sup Serv-Business w/o Grants	2500	2,644,740	0	0	1,833	0	2,642,907	0	2,642,907		
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	179,431	0	0	0	0	179,431	179,431	0		
Oper & Maint of Plant Serv w/ Grants	2600	604,598	0	0	0	604,598	0	604,598	0		
Oper & Maint of Plant Serv w/o Grants	2600	23,470,735	0	156,376	145,500	0	23,168,859	23,168,859	0		
Student Transportation Services	2700-2799	3,019,247	0	0	0	3,019,247	0	3,019,247	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	181,286	0	145,047	0	36,239	0	36,239	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	9,059,505	0	43,141	28,900	0	8,987,464	0	8,987,464		
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	168,087	0	0	0	0	168,087	168,087	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	2,485,729	0	0	2,485,729	0	0	0	0		
Other Sup Services w/o Grants	2900	2,579,796	0	0	167,066	0	2,412,730	0	2,412,730		
Volunteer Services	2910	9,648	0	0	0	9648	0	9648	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	8,735,159	709,891	72,910	61,000	7,891,358	0	7,891,358	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	264,019	0	0	0	264,019	0	264,019	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	25,209,907	0	23,551,810	505,329	1,152,768	0	1,152,768	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	3,038,154	0	0	3,030,154	8,000	0	8,000	0		
Total All Programs		233,625,108	709,891	24,231,977	11,096,015	157,724,651	39,862,574	181,858,689	15,728,536		



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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)	9.12	8.92
Direct Costs (34 CFR 75.567)	152,011,478	181,858,689
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,550,795	15,728,536
Carry Forward: From FY 2020-2021 Data	1,352,954	495,978
Total Indirect Costs	9,903,749 (A)	16,224,514 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	181,858,689	
Actual Indirect Costs:		
Admin. Charges	15,728,536	
Carry Forward: From FY 2020-2021 Data	1,352,954	
Total Indirect Costs	17,081,490	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.12 X 181,858,689	16,585,512	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	17,081,490	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	495,978	

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)	26.47 %	25.40 %
Direct Costs (34 CFR 75.567)	131,749,042 (B)	157,724,651 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,250,638	39,862,574
Carry Forward: From FY 2020-2021 Data	2,093,606	206,465
Total Indirect Costs	26,344,244 (A)	40,069,039 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	157,724,651	
Actual Indirect Costs:		
Admin. Charges	39,862,574	
Carry Forward: From FY 2020-2021 Data	2,093,606	
Total Indirect Costs	41,956,180	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.47 X 157,724,651	41,749,715 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	41,956,180 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	206,465	

* 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.