



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2750

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	2,639,388	0	1,921	2,287	2,635,180	0	2,635,180	0
Support Serv-Students	2100-2199	428,350	0	10,306	749	417,295	0	417,295	0
Support Serv-Inst Staff	2200-2219, 2221-2299	29,851	0	7,013	3,323	19,515	0	19,515	0
Educational Library Services	2220	178,375	0	0	0	178,375	0	178,375	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	267,293	0	1,816	0	0	265,477	265,477	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	57,183	0	0	0	0	57,183	0	57,183
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	260,918	0	0	5,370	255,548	0	255,548	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	149,503	0	0	0	0	149,503	0	149,503
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	971,597	0	20,428	0	0	951,169	951,169	0
Student Transportation Services	2700-2799	155,063	0	0	0	155,063	0	155,063	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	31,649	0	0	0	0	31,649	0	31,649
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	229,526	74,364	10,142	0	145,020	0	145,020	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	6,331	0	0	0	6,331	0	6,331	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
Total All Programs		5,405,027	74,364	51,626	11,729	3,812,327	1,454,981	5,028,973	238,335



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)	7.35	3.02
Direct Costs (34 CFR 75.567)	4,083,533	5,028,973
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	191,877	238,335
Carry Forward: From FY 2020-2021 Data	44,931	-86,364
Total Indirect Costs	236,808 (A)	151,971 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	5,028,973	
Actual Indirect Costs:		
Admin. Charges	238,335	
Carry Forward: From FY 2020-2021 Data	44,931	
Total Indirect Costs	283,266	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.35 X 5,028,973	369,630	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	283,266	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-86,364	

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)	3,130,291 (B)	3,812,327 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	884,291	1,454,981
Carry Forward: From FY 2020-2021 Data	435,420	746,703
Total Indirect Costs	1,319,711 (A)	2,201,684 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	3,812,327	
Actual Indirect Costs:		
Admin. Charges	1,454,981	
Carry Forward: From FY 2020-2021 Data	435,420	
Total Indirect Costs	1,890,401	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,812,327	1,143,698 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,890,401 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	746,703	

* 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.