



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2790

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	1,903,814	0	15,682	0	1,888,132	0	1,888,132	0		
Support Serv-Students	2100-2199	162,611	0	0	3,047	159,564	0	159,564	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	326,119	0	0	0	326,119	0	326,119	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	951	0	0	951	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	36,623	0	0	0	0	36,623	36,623	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	288,288	0	0	1,765	0	286,523	0	286,523		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	147,714	0	0	0	147,714	0	147,714	0		
Sup Serv-Business w/ Grants	2500	2	0	0	0	2	0	2	0		
Sup Serv-Business w/o Grants	2500	87,313	0	0	0	0	87,313	0	87,313		
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	63,634	0	0	0	63,634	0	63,634	0		
Oper & Maint of Plant Serv w/o Grants	2600	327,585	0	0	0	0	327,585	327,585	0		
Student Transportation Services	2700-2799	178,552	0	0	0	178,552	0	178,552	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	131,942	0	0	0	0	131,942	0	131,942		
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	227,123	77,448	0	0	149,675	0	149,675	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	0	0	0	0	0	0	0	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		3,882,271	77,448	15,682	5,763	2,913,392	869,986	3,277,600	505,778		



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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)	2,610,441	3,277,600
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	250,110	505,778
Carry Forward: From FY 2020-2021 Data	321,544	483,174
Total Indirect Costs	571,654 (A)	988,952 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	3,277,600	
Actual Indirect Costs:		
Admin. Charges	505,778	
Carry Forward: From FY 2020-2021 Data	321,544	
Total Indirect Costs	827,322	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,277,600	344,148	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	827,322	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	483,174	

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)	29.87 %	30.00 %
Direct Costs (34 CFR 75.567)	2,359,860 (B)	2,913,392 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	527,537	869,986
Carry Forward: From FY 2020-2021 Data	83,455	83,211
Total Indirect Costs	610,992 (A)	953,197 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	2,913,392	
Actual Indirect Costs:		
Admin. Charges	869,986	
Carry Forward: From FY 2020-2021 Data	83,455	
Total Indirect Costs	953,441	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.87 X 2,913,392	870,230 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	953,441 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	83,211	

* 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.