



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2862

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	4,468,629	0	32,283	268,159	4,168,187	0	4,168,187	0		
Support Serv-Students	2100-2199	189,886	0	0	0	189,886	0	189,886	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	194,399	0	0	0	194,399	0	194,399	0		
Educational Library Services	2220	8,515	0	0	4,581	3,934	0	3,934	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	32,948	0	0	0	0	32,948	32,948	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	2,153	0	0	0	2,153	0	2,153	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	239,148	0	0	7,740	0	231,408	0	231,408		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	380,641	0	0	0	380,641	0	380,641	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	71,916	0	0	0	0	71,916	0	71,916		
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	888,682	0	888,682	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	296,577	0	8,061	0	0	288,516	288,516	0		
Student Transportation Services	2700-2799	80,627	0	199	0	80,428	0	80,428	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	222,171	0	0	0	222,171	0	222,171	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	142,003	0	0	0	0	142,003	0	142,003		
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	190,669	96,585	0	0	94,084	0	94,084	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	1,093,921	0	1,093,921	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		8,502,885	96,585	2,023,146	280,480	5,335,883	766,791	5,657,347	445,327		



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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)	-0.73	10.36
Direct Costs (34 CFR 75.567)	7,987,131	5,657,347
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	211,469	445,327
Carry Forward: From FY 2020-2021 Data	-346,048	140,578
Total Indirect Costs	-134,579 (A)	585,905 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	5,657,347	
Actual Indirect Costs:		
Admin. Charges	445,327	
Carry Forward: From FY 2020-2021 Data	-346,048	
Total Indirect Costs	99,279	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-0.73 X 5,657,347	-41,299	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	99,279	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	140,578	

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)	-10.57 %	13.18 %
Direct Costs (34 CFR 75.567)	7,693,784 (B)	5,335,883 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	495,492	766,791
Carry Forward: From FY 2020-2021 Data	-1,394,543	-63,749
Total Indirect Costs	-899,051 (A)	703,042 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	5,335,883	
Actual Indirect Costs:		
Admin. Charges	766,791	
Carry Forward: From FY 2020-2021 Data	-1,394,543	
Total Indirect Costs	-627,752	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-10.57 X 5,335,883	-564,003 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	-627,752 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-63,749	

* 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.