



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2865

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	1,602,447	0	0	44,521	1,557,926	0	1,557,926	0
Support Serv-Students	2100-2199	41,489	0	0	0	41,489	0	41,489	0
Support Serv-Inst Staff	2200-2219, 2221-2299	102,203	0	0	0	102,203	0	102,203	0
Educational Library Services	2220	9,716	0	0	0	9,716	0	9,716	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	30,315	0	0	0	0	30,315	30,315	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	264,777	0	0	18,555	0	246,222	0	246,222
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	185,143	0	10,742	1,489	172,912	0	172,912	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	5,527	0	0	5,527	0	0	0	0
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	5,853	0	0	0	5,853	0	5,853	0
Oper & Maint of Plant Serv w/o Grants	2600	357,273	0	30,787	798	0	325,688	325,688	0
Student Transportation Services	2700-2799	168,617	0	64,412	21	104,184	0	104,184	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	40,069	0	0	0	0	40,069	0	40,069
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	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	122,860	38,910	0	172	83,778	0	83,778	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	10,948	0	0	83	10,865	0	10,865	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		2,947,237	38,910	105,941	71,166	2,088,926	642,294	2,444,929	286,291



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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)	2,121,089	2,444,929
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	190,175	286,291
Carry Forward: From FY 2020-2021 Data	145,620	175,193
Total Indirect Costs	335,795 (A)	461,484 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	2,444,929	
Actual Indirect Costs:		
Admin. Charges	286,291	
Carry Forward: From FY 2020-2021 Data	145,620	
Total Indirect Costs	431,911	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,444,929	256,718	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	431,911	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	175,193	

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)	1,852,320 (B)	2,088,926 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	395,193	642,294
Carry Forward: From FY 2020-2021 Data	99,150	114,766
Total Indirect Costs	494,343 (A)	757,060 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	2,088,926	
Actual Indirect Costs:		
Admin. Charges	642,294	
Carry Forward: From FY 2020-2021 Data	99,150	
Total Indirect Costs	741,444	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,088,926	626,678 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	741,444 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	114,766	

* 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.