



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9055

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	3,181,013	0	0	80,825	3,100,188	0	3,100,188	0	0	
Support Serv-Students	2100-2199	1,482,038	0	0	31,344	1,450,694	0	1,450,694	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,015,589	0	0	15,926	999,663	0	999,663	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	2,206	0	0	0	0	2,206	2,206	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	0	0	0	0	0	0	0	0	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	125,861	0	0	0	125,861	0	125,861	0	0	
Sup Serv-Business w/ Grants	2500	232,622	0	0	177,567	55,055	0	55,055	0	0	
Sup Serv-Business w/o Grants	2500	564,383	0	0	23,915	0	540,468	0	540,468	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	15,103	0	0	0	0	15,103	15,103	0	0	
Oper & Maint of Plant Serv w/ Grants	2600	11,184	0	0	0	11,184	0	11,184	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	62,593	0	0	0	0	62,593	62,593	0	0	
Student Transportation Services	2700-2799	4,112	0	0	0	4,112	0	4,112	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	164,084	0	0	0	0	164,084	0	164,084	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	271,112	0	0	130,154	0	140,958	0	140,958	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	0	0	0	0	0	0	0	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	361	0	0	0	361	0	361	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		7,132,261	0	0	459,731	5,747,118	925,412	5,827,020	845,510		



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)	10.50	10.50
Direct Costs (34 CFR 75.567)	3,894,789	5,827,020
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	413,102	845,510
Carry Forward: From FY 2020-2021 Data	397,785	631,458
Total Indirect Costs	810,887 (A)	1,476,968 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	5,827,020	
Actual Indirect Costs:		
Admin. Charges	845,510	
Carry Forward: From FY 2020-2021 Data	397,785	
Total Indirect Costs	1,243,295	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,827,020	611,837	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,243,295	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	631,458	

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)	17.40 %	15.60 %
Direct Costs (34 CFR 75.567)	3,795,675 (B)	5,747,118 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	487,136	925,412
Carry Forward: From FY 2020-2021 Data	45,446	-29,141
Total Indirect Costs	532,582 (A)	896,271 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	5,747,118	
Actual Indirect Costs:		
Admin. Charges	925,412	
Carry Forward: From FY 2020-2021 Data	45,446	
Total Indirect Costs	970,858	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.40 X 5,747,118	999,999 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	970,858 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-29,141	

* 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.