



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0010

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	50,754,700	0	22,044	207,112	50,525,544	0	50,525,544	0
Support Serv-Students	2100-2199	6,240,863	0	0	35,659	6,205,204	0	6,205,204	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,791,865	0	0	0	6,791,865	0	6,791,865	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	71,611	0	0	0	0	71,611	71,611	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	958,109	0	0	0	0	958,109	0	958,109
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,601,608	0	0	0	1,601,608	0	1,601,608	0
Sup Serv-School Admin	2400-2499	8,178,268	0	0	0	8,178,268	0	8,178,268	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,533,952	0	0	-4,683	0	1,538,635	0	1,538,635
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	256,382	0	0	0	0	256,382	256,382	0
Oper & Maint of Plant Serv w/ Grants	2600	416,360	0	416,360	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	9,384,553	0	-10,950	0	0	9,395,503	9,395,503	0
Student Transportation Services	2700-2799	3,843,008	0	218,072	0	3,624,936	0	3,624,936	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	8,922,067	0	25,470	14,176	0	8,882,421	0	8,882,421
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	902,370	0	0	0	0	902,370	902,370	0
Planning/Evaluation	2810-2814	122,475	0	0	0	122,475	0	122,475	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	896,384	0	0	0	0	896,384	0	896,384
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	10,652	0	0	0	10,652	0	10,652	0
Food Services Operations	3100	3,978,866	1,430,901	0	418,521	2,129,444	0	2,129,444	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	20,635	0	0	0	20,635	0	20,635	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
<b>Total All Programs</b>		<b>104,884,728</b>	<b>1,430,901</b>	<b>670,996</b>	<b>670,785</b>	<b>79,210,631</b>	<b>22,901,415</b>	<b>89,836,497</b>	<b>12,275,549</b>



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.49	10.50
Direct Costs (34 CFR 75.567)	100,711,123	89,836,497
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,150,042	12,275,549
Carry Forward: From FY 2020-2021 Data	-440,831	4,207,599
Total Indirect Costs	5,709,211 (A)	16,483,148 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	89,836,497	
Actual Indirect Costs:		
Admin. Charges	12,275,549	
Carry Forward: From FY 2020-2021 Data	-440,831	
Total Indirect Costs	11,834,718	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.49 X 89,836,497	7,627,119	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	11,834,718	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	4,207,599	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.37 %	30.00 %
Direct Costs (34 CFR 75.567)	88,405,360 (B)	79,210,631 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,995,748	22,901,415
Carry Forward: From FY 2020-2021 Data	250,281	3,848,065
Total Indirect Costs	13,246,029 (A)	26,749,480 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	79,210,631	
Actual Indirect Costs:		
Admin. Charges	22,901,415	
Carry Forward: From FY 2020-2021 Data	250,281	
Total Indirect Costs	23,151,696	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.37 X 79,210,631	19,303,631 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	23,151,696 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	3,848,065	

\* 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.