



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040

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	133,168,180	0	25,659	3,985,113	129,157,408	0	129,157,408	0
Support Serv-Students	2100-2199	15,261,558	0	0	1,248,173	14,013,385	0	14,013,385	0
Support Serv-Inst Staff	2200-2219, 2221-2299	18,898,636	0	1,100,028	647,221	17,151,387	0	17,151,387	0
Educational Library Services	2220	819,365	0	0	4,384	814,981	0	814,981	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,367,816	0	0	136,262	0	1,231,554	1,231,554	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	50,599	0	0	0	50,599	0	50,599	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,392,387	0	912	6,206	0	1,385,269	0	1,385,269
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	16,143,107	0	15,950	339,654	15,787,503	0	15,787,503	0
Sup Serv-Business w/ Grants	2500	1,116,034	0	0	158,982	957,052	0	957,052	0
Sup Serv-Business w/o Grants	2500	4,442,015	0	0	1,215,562	0	3,226,453	0	3,226,453
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	42,830	0	7,752	0	35,078	0	35,078	0
Oper & Maint of Plant Serv w/o Grants	2600	19,384,652	0	210,327	0	0	19,174,325	19,174,325	0
Student Transportation Services	2700-2799	8,316,906	0	367,702	0	7,949,204	0	7,949,204	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	321,864	0	0	0	321,864	0	321,864	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	13,164,865	0	523,972	645,611	0	11,995,282	0	11,995,282
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	208,337	0	0	0	208,337	0	208,337	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	456,835	0	2,232	0	0	454,603	0	454,603
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	7,600,880	3,591,744	0	-254	4,009,390	0	4,009,390	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,684,577	0	0	0	1,684,577	0	1,684,577	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	575,597	0	0	0	575,597	0	575,597	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	15,840,058	0	15,282,389	365,453	192,216	0	192,216	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	10,044,223	0	0	10,042,263	1,960	0	1,960	0
<b>Total All Programs</b>		<b>270,301,321</b>	<b>3,591,744</b>	<b>17,536,923</b>	<b>18,794,630</b>	<b>192,910,538</b>	<b>37,467,486</b>	<b>213,316,417</b>	<b>17,061,607</b>



# 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.47	8.10
Direct Costs (34 CFR 75.567)	177,369,380	213,316,417
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,353,108	17,061,607
Carry Forward: From FY 2020-2021 Data	-906,177	220,694
Total Indirect Costs	6,446,931 (A)	17,282,301 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	213,316,417	
Actual Indirect Costs:		
Admin. Charges	17,061,607	
Carry Forward: From FY 2020-2021 Data	-906,177	
Total Indirect Costs	16,155,430	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.47 X 213,316,417	15,934,736	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	16,155,430	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	220,694	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.90 %	17.92 %
Direct Costs (34 CFR 75.567)	157,498,388 (B)	192,910,538 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,883,048	37,467,486
Carry Forward: From FY 2020-2021 Data	-5,834,186	-2,897,686
Total Indirect Costs	17,048,862 (A)	34,569,800 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	192,910,538	
Actual Indirect Costs:		
Admin. Charges	37,467,486	
Carry Forward: From FY 2020-2021 Data	-5,834,186	
Total Indirect Costs	31,633,300	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.90 X 192,910,538	34,530,986 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	31,633,300 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-2,897,686	

\* 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.