



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0100

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	15,461,145	0	209,737	137,747	15,113,661	0	15,113,661	0
Support Serv-Students	2100-2199	3,626,829	0	93,561	0	3,533,268	0	3,533,268	0
Support Serv-Inst Staff	2200-2219, 2221-2299	187,097	0	0	80,362	106,735	0	106,735	0
Educational Library Services	2220	296,002	0	1,054	5,138	289,810	0	289,810	0
Support Serv-General Admin w/ Grants	2300	8,050	0	0	0	8,050	0	8,050	0
Support Serv-General Admin w/o Grants	2300	221,812	0	0	0	0	221,812	221,812	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	497,675	0	0	0	0	497,675	0	497,675
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,686,602	0	18,975	0	1,667,627	0	1,667,627	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	598,946	0	397	51,800	0	546,749	0	546,749
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	56,391	0	36,276	20,115	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	3,036,618	0	436,879	0	0	2,599,739	2,599,739	0
Student Transportation Services	2700-2799	917,094	0	120,236	570	796,288	0	796,288	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	70,212	0	0	0	70,212	0	70,212	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,358,528	0	96,733	0	0	1,261,795	0	1,261,795
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	21,749	0	21,749	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	1,735,451	689,555	199,891	0	846,005	0	846,005	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	1,153,362	0	1,153,362	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,792	0	0	1,792	0	0	0	0
Total All Programs		30,935,355	689,555	2,388,850	297,524	22,431,656	5,127,770	25,253,207	2,306,219



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)	6.64	10.50
Direct Costs (34 CFR 75.567)	21,393,293	25,253,207
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,165,694	2,306,219
Carry Forward: From FY 2020-2021 Data	-68,361	561,045
Total Indirect Costs	1,097,333 (A)	2,867,264 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	25,253,207	
Actual Indirect Costs:		
Admin. Charges	2,306,219	
Carry Forward: From FY 2020-2021 Data	-68,361	
Total Indirect Costs	2,237,858	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.64 X 25,253,207	1,676,813	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,237,858	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	561,045	

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)	13.21 %	29.34 %
Direct Costs (34 CFR 75.567)	19,583,391 (B)	22,431,656 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,107,089	5,127,770
Carry Forward: From FY 2020-2021 Data	-711,165	1,453,383
Total Indirect Costs	2,395,924 (A)	6,581,153 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	22,431,656	
Actual Indirect Costs:		
Admin. Charges	5,127,770	
Carry Forward: From FY 2020-2021 Data	-711,165	
Total Indirect Costs	4,416,605	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.21 X 22,431,656	2,963,222 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,416,605 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,453,383	

* 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.