



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0123

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	12,263,124	166	122,989	-86,386	12,226,355	0	12,226,355	0		
Support Serv-Students	2100-2199	1,844,429	0	0	0	1,844,429	0	1,844,429	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,284,966	0	76,713	1,728,435	2,479,818	0	2,479,818	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	109,825	0	0	109,825	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	53,839	0	0	0	0	53,839	53,839	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	651,671	0	0	0	0	651,671	0	651,671		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,092,303	0	0	0	2,092,303	0	2,092,303	0		
Sup Serv-Business w/ Grants	2500	27,728	0	0	0	27,728	0	27,728	0		
Sup Serv-Business w/o Grants	2500	712,309	0	0	0	0	712,309	0	712,309		
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	244,632	0	37,661	0	206,971	0	206,971	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,776,532	0	7,000	0	0	2,769,532	2,769,532	0		
Student Transportation Services	2700-2799	743,742	0	0	0	743,742	0	743,742	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	12,940	0	0	0	12,940	0	12,940	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,615,163	0	98,922	0	0	1,516,241	0	1,516,241		
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	14,215	0	0	0	14,215	0	14,215	0		
Food Services Operations	3100	980,401	291,385	0	80,000	609,016	0	609,016	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	651,855	0	0	0	651,855	0	651,855	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	1,400,135	0	789,875	0	610,260	0	610,260	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		30,479,809	291,551	1,133,160	1,831,874	21,519,632	5,703,592	24,343,003	2,880,221		



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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)	21,531,793	24,343,003
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,684,333	2,880,221
Carry Forward: From FY 2020-2021 Data	907,024	1,231,230
Total Indirect Costs	2,591,357 (A)	4,111,451 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	24,343,003	
Actual Indirect Costs:		
Admin. Charges	2,880,221	
Carry Forward: From FY 2020-2021 Data	907,024	
Total Indirect Costs	3,787,245	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 24,343,003	2,556,015	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,787,245	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,231,230	

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)	28.77 %	25.77 %
Direct Costs (34 CFR 75.567)	19,003,362 (B)	21,519,632 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,062,250	5,703,592
Carry Forward: From FY 2020-2021 Data	330,245	-157,361
Total Indirect Costs	4,392,495 (A)	5,546,231 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	21,519,632	
Actual Indirect Costs:		
Admin. Charges	5,703,592	
Carry Forward: From FY 2020-2021 Data	330,245	
Total Indirect Costs	6,033,837	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.77 X 21,519,632	6,191,198 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,033,837 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-157,361	

* 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.