



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0140

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	124,768,492	195	462,573	378,385	123,927,339	0	123,927,339	0		
Support Serv-Students	2100-2199	13,104,513	0	0	0	13,104,513	0	13,104,513	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	12,335,898	0	1,399	35,800	12,298,699	0	12,298,699	0		
Educational Library Services	2220	788,884	0	923	75,516	712,445	0	712,445	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	2,505,009	0	0	0	0	2,505,009	2,505,009	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	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		
Sup Serv-School Admin	2400-2499	14,714,507	0	0	487,235	14,227,272	0	14,227,272	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	3,749,603	0	0	-51,800	0	3,801,403	0	3,801,403		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,782,355	0	192,227	0	0	2,590,128	2,590,128	0		
Student Transportation Services	2700-2799	7,128,954	0	0	0	7,128,954	0	7,128,954	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	93,770	0	0	0	93,770	0	93,770	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	10,298,970	0	78,990	0	0	10,219,980	0	10,219,980		
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	2,107	0	0	0	0	2,107	0	2,107		
Volunteer Services	2910	1,182	0	0	0	1182	0	1182	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	4,040,148	1,370,041	-48	0	2,670,155	0	2,670,155	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	4,868,203	0	491,505	-18,111	4,394,809	0	4,394,809	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	4,515,546	0	4,515,546	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	-129,534	0	0	828,861	-958,395	0	-958,395	0		
<b>Total All Programs</b>		<b>205,568,607</b>	<b>1,370,236</b>	<b>5,743,115</b>	<b>1,735,886</b>	<b>177,600,743</b>	<b>19,118,627</b>	<b>182,695,880</b>	<b>14,023,490</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)	3.98	9.93
Direct Costs (34 CFR 75.567)	162,952,152	182,695,880
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,069,718	14,023,490
Carry Forward: From FY 2020-2021 Data	-2,631,382	4,120,812
Total Indirect Costs	8,438,336 (A)	18,144,302 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	182,695,880	
Actual Indirect Costs:		
Admin. Charges	14,023,490	
Carry Forward: From FY 2020-2021 Data	-2,631,382	
Total Indirect Costs	11,392,108	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.98 X 182,695,880	7,271,296	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	11,392,108	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	4,120,812	

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)	9.76 %	8.13 %
Direct Costs (34 CFR 75.567)	150,879,165 (B)	177,600,743 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,523,984	19,118,627
Carry Forward: From FY 2020-2021 Data	-6,461,446	-4,676,652
Total Indirect Costs	18,062,538 (A)	14,441,975 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	177,600,743	
Actual Indirect Costs:		
Admin. Charges	19,118,627	
Carry Forward: From FY 2020-2021 Data	-6,461,446	
Total Indirect Costs	12,657,181	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.76 X 177,600,743	17,333,833 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	12,657,181 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-4,676,652	

\* 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.