



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190

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	39,910,275	33	9,861	1,107,701	38,792,680	0	38,792,680	0		
Support Serv-Students	2100-2199	7,085,011	0	0	77,037	7,007,974	0	7,007,974	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,684,217	0	0	0	1,684,217	0	1,684,217	0		
Educational Library Services	2220	65,003	0	0	15,025	49,978	0	49,978	0		
Support Serv-General Admin w/ Grants	2300	63,498	0	0	59,954	3,544	0	3,544	0		
Support Serv-General Admin w/o Grants	2300	1,856,933	0	0	1,518,592	0	338,341	338,341	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	768	0	0	0	768	0	768	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,759,459	0	1,808,792	2,911	0	947,756	0	947,756		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,190,851	0	2,507	1,835	2,186,509	0	2,186,509	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	331,696	0	24,875	19,764	0	287,057	0	287,057		
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	92,963	0	0	0	92,963	0	92,963	0		
Oper & Maint of Plant Serv w/o Grants	2600	754,329	0	1,352	263	0	752,714	752,714	0		
Student Transportation Services	2700-2799	396,849	0	0	4,234	392,615	0	392,615	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	204,220	0	17,169	0	0	187,051	0	187,051		
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	619	0	0	0	619	0	619	0		
Other Sup Services w/o Grants	2900	20	0	0	20	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	135,100	0	84,339	0	50,761	0	50,761	0		
Food Services Operations	3100	316,158	108,149	5,551	0	202,458	0	202,458	0		
Enterprise Operations	3200	66,316	0	0	0	66,316	0	66,316	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	94,920	0	0	1,414	93,506	0	93,506	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	378,181	0	0	378,181	0	0	0	0		
Total All Programs		58,387,386	108,182	1,954,446	3,186,931	50,624,908	2,512,919	51,715,963	1,421,864		



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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)	-2.89	3.84
Direct Costs (34 CFR 75.567)	39,847,992	51,715,963
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,161,780	1,421,864
Carry Forward: From FY 2020-2021 Data	-2,354,701	561,754
Total Indirect Costs	-1,192,921 (A)	1,983,618 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	51,715,963	
Actual Indirect Costs:		
Admin. Charges	1,421,864	
Carry Forward: From FY 2020-2021 Data	-2,354,701	
Total Indirect Costs	-932,837	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-2.89 X 51,715,963	-1,494,591	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	-932,837	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	561,754	

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)	-3.16 %	6.46 %
Direct Costs (34 CFR 75.567)	38,924,416 (B)	50,624,908 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,487,123	2,512,919
Carry Forward: From FY 2020-2021 Data	-3,357,655	755,011
Total Indirect Costs	-870,532 (A)	3,267,930 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	50,624,908	
Actual Indirect Costs:		
Admin. Charges	2,512,919	
Carry Forward: From FY 2020-2021 Data	-3,357,655	
Total Indirect Costs	-844,736	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-3.16 X 50,624,908	-1,599,747 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	-844,736 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	755,011	

* 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.