



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0220

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	13,522,790	4,285	143,449	532,101	12,842,955	0	12,842,955	0
Support Serv-Students	2100-2199	1,192,082	649	0	36,974	1,154,459	0	1,154,459	0
Support Serv-Inst Staff	2200-2219, 2221-2299	211,529	191	0	5,991	205,347	0	205,347	0
Educational Library Services	2220	94,552	0	0	11,043	83,509	0	83,509	0
Support Serv-General Admin w/ Grants	2300	58,666	0	0	0	58,666	0	58,666	0
Support Serv-General Admin w/o Grants	2300	829,754	0	0	78,891	0	750,863	750,863	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	3,428	0	0	0	3,428	0	3,428	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	400,267	2,618	0	0	0	397,649	0	397,649
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	61,987	0	0	0	61,987	0	61,987	0
Sup Serv-School Admin	2400-2499	1,471,871	2,471	0	0	1,469,400	0	1,469,400	0
Sup Serv-Business w/ Grants	2500	144,301	0	0	137,796	6,505	0	6,505	0
Sup Serv-Business w/o Grants	2500	829,174	0	1,712	27,196	0	800,266	0	800,266
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	3,249	0	0	0	3,249	0	3,249	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	126,085	0	0	0	0	126,085	126,085	0
Oper & Maint of Plant Serv w/ Grants	2600	24,553	0	0	0	24,553	0	24,553	0
Oper & Maint of Plant Serv w/o Grants	2600	2,294,325	0	18,167	43,396	0	2,232,762	2,232,762	0
Student Transportation Services	2700-2799	1,079,605	0	76,694	0	1,002,911	0	1,002,911	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,436	0	0	0	4,436	0	4,436	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,147,210	0	187,997	0	0	959,213	0	959,213
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	7,188	0	0	0	0	7,188	0	7,188
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	938,512	301,710	93,694	1,098	542,010	0	542,010	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	1,041,453	0	555,739	485,715	-1	0	-1	0
Other Uses	5000	33,337	0	0	33,337	0	0	0	0
Debt Service	5100	134,249	0	0	134,249	0	0	0	0
<b>Total All Programs</b>		<b>25,654,603</b>	<b>311,924</b>	<b>1,077,452</b>	<b>1,527,787</b>	<b>17,463,414</b>	<b>5,274,026</b>	<b>20,573,124</b>	<b>2,164,316</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	17,116,063	20,573,124
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	965,423	2,164,316
Carry Forward: From FY 2020-2021 Data	2,615,371	2,619,509
Total Indirect Costs	3,580,794 (A)	4,783,825 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	20,573,124	
Actual Indirect Costs:		
Admin. Charges	2,164,316	
Carry Forward: From FY 2020-2021 Data	2,615,371	
Total Indirect Costs	4,779,687	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X            20,573,124	2,160,178	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,779,687	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,619,509	

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)	20.11 %	30.00 %
Direct Costs (34 CFR 75.567)	15,213,468 (B)	17,463,414 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,262,412	5,274,026
Carry Forward: From FY 2020-2021 Data	-521,020	1,241,113
Total Indirect Costs	1,741,392 (A)	6,515,139 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	17,463,414	
Actual Indirect Costs:		
Admin. Charges	5,274,026	
Carry Forward: From FY 2020-2021 Data	-521,020	
Total Indirect Costs	4,753,006	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.11 X 17,463,414	3,511,893 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,753,006 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,241,113	

\* 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.