



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0290

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	6,308,258	0	14,690	149,221	6,144,347	0	6,144,347	0		
Support Serv-Students	2100-2199	896,785	65	0	214,064	682,656	0	682,656	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	791,018	0	0	0	791,018	0	791,018	0		
Educational Library Services	2220	8,029	0	0	1,179	6,850	0	6,850	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	16,020	0	0	0	0	16,020	16,020	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	34,892	0	0	0	34,892	0	34,892	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	277,508	0	0	0	0	277,508	0	277,508		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,211,352	0	1,850	0	1,209,502	0	1,209,502	0		
Sup Serv-Business w/ Grants	2500	51,044	0	0	0	51,044	0	51,044	0		
Sup Serv-Business w/o Grants	2500	482,440	0	0	0	0	482,440	0	482,440		
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	245,955	0	0	0	245,955	0	245,955	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,044,434	0	815	0	0	1,043,619	1,043,619	0		
Student Transportation Services	2700-2799	248,096	0	0	0	248,096	0	248,096	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	331,326	0	0	0	331,326	0	331,326	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	270,965	0	0	0	0	270,965	0	270,965		
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	8,989	0	0	0	8,989	0	8,989	0		
Other Sup Services w/o Grants	2900	4,535	0	0	0	0	4,535	0	4,535		
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	534,530	308,196	1,706	0	224,628	0	224,628	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	289,551	0	0	0	289,551	0	289,551	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	613,980	0	613,980	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>13,669,707</b>	<b>308,261</b>	<b>633,041</b>	<b>364,464</b>	<b>10,268,854</b>	<b>2,095,087</b>	<b>11,328,493</b>	<b>1,035,448</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)	13,465,140	11,328,493
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	328,694	1,035,448
Carry Forward: From FY 2020-2021 Data	7,844,302	7,690,258
Total Indirect Costs	8,172,996 (A)	8,725,706 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	11,328,493	
Actual Indirect Costs:		
Admin. Charges	1,035,448	
Carry Forward: From FY 2020-2021 Data	7,844,302	
Total Indirect Costs	8,879,750	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X           11,328,493	1,189,492	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,879,750	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	7,690,258	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	12,564,087 (B)	10,268,854 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	952,761	2,095,087
Carry Forward: From FY 2020-2021 Data	6,137,214	5,151,645
Total Indirect Costs	7,089,975 (A)	7,246,732 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	10,268,854	
Actual Indirect Costs:		
Admin. Charges	2,095,087	
Carry Forward: From FY 2020-2021 Data	6,137,214	
Total Indirect Costs	8,232,301	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 10,268,854	3,080,656 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,232,301 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	5,151,645	

\* 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.