



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120

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	24,156,971	0	11,351	228,822	23,916,798	0	23,916,798	0
Support Serv-Students	2100-2199	3,903,837	0	0	0	3,903,837	0	3,903,837	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,656,505	0	0	0	2,656,505	0	2,656,505	0
Educational Library Services	2220	128,580	0	0	26	128,554	0	128,554	0
Support Serv-General Admin w/ Grants	2300	424,983	0	0	0	424,983	0	424,983	0
Support Serv-General Admin w/o Grants	2300	57,780	0	0	0	0	57,780	57,780	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	645,085	0	0	0	0	645,085	0	645,085
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,184,530	0	0	0	3,184,530	0	3,184,530	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	222,197	0	0	-431,285	0	653,482	0	653,482
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	189,824	0	0	0	0	189,824	189,824	0
Oper & Maint of Plant Serv w/ Grants	2600	29,098	0	29,098	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	4,497,908	0	0	0	0	4,497,908	4,497,908	0
Student Transportation Services	2700-2799	748,672	0	0	0	748,672	0	748,672	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,352	0	0	0	4,352	0	4,352	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,453,672	0	0	0	0	2,453,672	0	2,453,672
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	171,321	0	0	0	0	171,321	171,321	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	414,791	0	0	397,791	17,000	0	17,000	0
Other Sup Services w/o Grants	2900	154,301	0	0	33,494	0	120,807	0	120,807
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	1,860	0	0	0	1,860	0	1,860	0
Food Services Operations	3100	1,425,536	601,206	16,811	0	807,519	0	807,519	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	247,370	0	0	0	247,370	0	247,370	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	186,004	0	0	3,638	182,366	0	182,366	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	202,158	0	202,158	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
Total All Programs		46,107,335	601,206	259,418	232,486	36,224,346	8,789,879	41,141,179	3,873,046



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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)	5.95	10.50
Direct Costs (34 CFR 75.567)	38,372,355	41,141,179
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,607,248	3,873,046
Carry Forward: From FY 2020-2021 Data	-529,793	895,353
Total Indirect Costs	2,077,455 (A)	4,768,399 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	41,141,179	
Actual Indirect Costs:		
Admin. Charges	3,873,046	
Carry Forward: From FY 2020-2021 Data	-529,793	
Total Indirect Costs	3,343,253	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.95 X 41,141,179	2,447,900	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,343,253	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	895,353	

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)	19.54 %	27.04 %
Direct Costs (34 CFR 75.567)	33,862,210 (B)	36,224,346 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,944,952	8,789,879
Carry Forward: From FY 2020-2021 Data	-707,600	1,004,042
Total Indirect Costs	5,237,352 (A)	9,793,921 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	36,224,346	
Actual Indirect Costs:		
Admin. Charges	8,789,879	
Carry Forward: From FY 2020-2021 Data	-707,600	
Total Indirect Costs	8,082,279	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.54 X 36,224,346	7,078,237 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,082,279 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,004,042	

* 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.