



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0500

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	11,058,160	0	144,621	36	10,913,503	0	10,913,503	0
Support Serv-Students	2100-2199	1,348,259	0	0	1,025	1,347,234	0	1,347,234	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,267,413	0	596	8,026	1,258,791	0	1,258,791	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	37,409	0	0	0	37,409	0	37,409	0
Support Serv-General Admin w/o Grants	2300	128,616	0	0	0	0	128,616	128,616	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	3,633	0	0	0	3,633	0	3,633	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	842,963	0	0	36,020	0	806,943	0	806,943
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,202,543	0	0	6,482	1,196,061	0	1,196,061	0
Sup Serv-Business w/ Grants	2500	52,736	0	0	0	52,736	0	52,736	0
Sup Serv-Business w/o Grants	2500	607,828	0	0	0	0	607,828	0	607,828
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	66,408	0	0	0	66,408	0	66,408	0
Oper & Maint of Plant Serv w/o Grants	2600	2,023,748	0	20,086	0	0	2,003,662	2,003,662	0
Student Transportation Services	2700-2799	625,565	0	5,365	0	620,200	0	620,200	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	138,692	0	0	0	138,692	0	138,692	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	796,721	0	0	0	0	796,721	0	796,721
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	895,183	0	0	201,211	0	693,972	0	693,972
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	921,894	327,368	3,631	418	590,477	0	590,477	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	306,874	0	0	0	306,874	0	306,874	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,105	0	0	0	1,105	0	1,105	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	208,738	0	0	208,738	0	0	0	0
Total All Programs		22,534,488	327,368	174,299	461,956	16,533,123	5,037,742	18,665,401	2,905,464



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	15,415,052	18,665,401
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	846,166	2,905,464
Carry Forward: From FY 2020-2021 Data	807,544	1,753,141
Total Indirect Costs	1,653,710 (A)	4,658,605 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	18,665,401	
Actual Indirect Costs:		
Admin. Charges	2,905,464	
Carry Forward: From FY 2020-2021 Data	807,544	
Total Indirect Costs	3,713,008	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 18,665,401	1,959,867	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,713,008	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,753,141	

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)	23.90 %	30.00 %
Direct Costs (34 CFR 75.567)	13,944,074 (B)	16,533,123 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,904,657	5,037,742
Carry Forward: From FY 2020-2021 Data	-19,641	1,066,685
Total Indirect Costs	1,885,016 (A)	6,104,427 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	16,533,123	
Actual Indirect Costs:		
Admin. Charges	5,037,742	
Carry Forward: From FY 2020-2021 Data	-19,641	
Total Indirect Costs	5,018,101	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.90 X 16,533,123	3,951,416 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	5,018,101 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,066,685	

* 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.