



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900

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	488,063,097	0	2,254,486	4,669,794	481,138,817	0	481,138,817	0		
Support Serv-Students	2100-2199	52,648,712	0	75,706	1,294,997	51,278,009	0	51,278,009	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	35,213,628	0	293,974	1,163,666	33,755,988	0	33,755,988	0		
Educational Library Services	2220	3,592,983	0	710	197,850	3,394,423	0	3,394,423	0		
Support Serv-General Admin w/ Grants	2300	24,508	0	0	0	24,508	0	24,508	0		
Support Serv-General Admin w/o Grants	2300	4,779,554	0	0	546,565	0	4,232,989	4,232,989	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	4,686,931	0	0	4,590,126	0	96,805	0	96,805		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	68,671,197	0	761,768	674,605	67,234,824	0	67,234,824	0		
Sup Serv-Business w/ Grants	2500	397,298	0	0	29,457	367,841	0	367,841	0		
Sup Serv-Business w/o Grants	2500	9,496,745	0	383,672	92,703	0	9,020,370	0	9,020,370		
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	2,228,559	0	1,798,472	0	0	430,087	430,087	0		
Oper & Maint of Plant Serv w/ Grants	2600	766	0	0	0	766	0	766	0		
Oper & Maint of Plant Serv w/o Grants	2600	69,545,450	0	2,326,369	600,456	0	66,618,625	66,618,625	0		
Student Transportation Services	2700-2799	26,793,193	0	960,673	0	25,832,520	0	25,832,520	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,612	0	0	67	4,545	0	4,545	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	25,641,446	0	6,344,749	2,877,472	0	16,419,225	0	16,419,225		
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	1,635,724	0	0	505,949	1,129,775	0	1,129,775	0		
Other Sup Services w Grants	2900	744,096	0	0	514,975	229,121	0	229,121	0		
Other Sup Services w/o Grants	2900	6,595,276	0	0	5,826,907	0	768,369	0	768,369		
Volunteer Services	2910	201,717	0	0	0	201,717	0	201,717	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	27,178,561	7,965,663	156,308	1,507,568	17,549,022	0	17,549,022	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	12,440,886	0	6,237	0	12,434,649	0	12,434,649	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	1,272,903	0	1,799	1,167	1,269,937	0	1,269,937	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	41,672,153	0	34,326,983	1,086,529	6,258,641	0	6,258,641	0		
Other Uses	5000	12,516	0	0	12,516	0	0	0	0		
Debt Service	5100	25,159,440	0	0	23,749,347	1,410,093	0	1,410,093	0		
<b>Total All Programs</b>		<b>908,701,951</b>	<b>7,965,663</b>	<b>49,691,906</b>	<b>49,942,716</b>	<b>703,515,196</b>	<b>97,586,470</b>	<b>774,796,897</b>	<b>26,304,769</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)	3.48	2.52
Direct Costs (34 CFR 75.567)	636,233,022	774,796,897
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	39,144,793	26,304,769
Carry Forward: From FY 2020-2021 Data	-6,119,886	-6,778,049
Total Indirect Costs	33,024,907 (A)	19,526,720 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	774,796,897	
Actual Indirect Costs:		
Admin. Charges	26,304,769	
Carry Forward: From FY 2020-2021 Data	-6,119,886	
Total Indirect Costs	20,184,883	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.48 X 774,796,897	26,962,932	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	20,184,883	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-6,778,049	

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)	14.25 %	13.49 %
Direct Costs (34 CFR 75.567)	581,593,959 (B)	703,515,196 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	77,672,950	97,586,470
Carry Forward: From FY 2020-2021 Data	-939	-2,665,384
Total Indirect Costs	77,672,011 (A)	94,921,086 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	703,515,196	
Actual Indirect Costs:		
Admin. Charges	97,586,470	
Carry Forward: From FY 2020-2021 Data	-939	
Total Indirect Costs	97,585,531	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.25 X 703,515,196	100,250,915 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	97,585,531 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-2,665,384	

\* 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.