



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910

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 | 62,728,225 | 0 | 219,616 | 1,285,464 | 61,223,145 | 0 | 61,223,145 | 0 | | |
| Support Serv-Students | 2100-2199 | 9,254,960 | 0 | 288 | 140,821 | 9,113,851 | 0 | 9,113,851 | 0 | | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 6,435,083 | 0 | 8,553 | 122,668 | 6,303,862 | 0 | 6,303,862 | 0 | | |
| Educational Library Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Support Serv-General Admin w/o Grants | 2300 | 466,711 | 0 | 0 | 80,693 | 0 | 386,018 | 386,018 | 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 | 582,083 | 0 | 208 | 0 | 0 | 581,875 | 0 | 581,875 | | |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-School Admin | 2400-2499 | 7,620,191 | 0 | -5,902 | 0 | 7,626,093 | 0 | 7,626,093 | 0 | | |
| Sup Serv-Business w/ Grants | 2500 | 59,107 | 0 | 0 | 59,107 | 0 | 0 | 0 | 0 | | |
| Sup Serv-Business w/o Grants | 2500 | 1,380,863 | 0 | 4,460 | 118 | 0 | 1,376,285 | 0 | 1,376,285 | | |
| 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 | 2,917 | 0 | 0 | 0 | 2,917 | 0 | 2,917 | 0 | | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 8,879,622 | 0 | 24,462 | 0 | 0 | 8,855,160 | 8,855,160 | 0 | | |
| Student Transportation Services | 2700-2799 | 2,411,870 | 0 | 29,673 | 462 | 2,381,735 | 0 | 2,381,735 | 0 | | |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 7,398 | 0 | 0 | 0 | 7,398 | 0 | 7,398 | 0 | | |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 6,430,540 | 0 | 11,635 | 23,635 | 0 | 6,395,270 | 0 | 6,395,270 | | |
| 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 | 56,159 | 0 | 0 | 0 | 56,159 | 0 | 56,159 | 0 | | |
| Other Sup Services w Grants | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other Sup Services w/o Grants | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 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 | 3,120,947 | 955,694 | 34,350 | 181,023 | 1,949,880 | 0 | 1,949,880 | 0 | | |
| Enterprise Operations | 3200 | 65,892 | 0 | 1,253 | 0 | 64,639 | 0 | 64,639 | 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 | 471,324 | 0 | 8,924 | 340,972 | 121,428 | 0 | 121,428 | 0 | | |
| Education for Adults | 3400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Facil Acquisition & Construction Svcs | 4000 | 651,212 | 0 | 651,212 | 0 | 0 | 0 | 0 | 0 | | |
| Other Uses | 5000 | 395,371 | 0 | 0 | 395,371 | 0 | 0 | 0 | 0 | | |
| Debt Service | 5100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Total All Programs | | 111,020,475 | 955,694 | 988,732 | 2,630,334 | 88,851,107 | 17,594,608 | 98,092,285 | 8,353,430 | | |



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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) APPLIED COSTS: (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 7.68 | 8.98 |
| Direct Costs (34 CFR 75.567) | 82,635,366 | 98,092,285 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 5,103,233 | 8,353,430 |
| Carry Forward: From FY 2020-2021 Data | -366,569 | 453,374 |
| Total Indirect Costs | 4,736,664 (A) | 8,806,804 (A) |
| b) ACTUAL COSTS: (From FY 2022-2023) | | |
| Actual Direct Costs | 98,092,285 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 8,353,430 | |
| Carry Forward: From FY 2020-2021 Data | -366,569 | |
| Total Indirect Costs | 7,986,861 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 7.68 X 98,092,285 | 7,533,487 | |
| Should Have Recovered Actual Indirect Costs for (From FY 2022-2023) | 7,986,861 | |
| Under or (Over) Recovery (E - F) (For use in FY 2024-2025) | 453,374 | |

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) | 16.79 % | 21.32 % |
| Direct Costs (34 CFR 75.567) | 75,359,312 (B) | 88,851,107 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 11,410,283 | 17,594,608 |
| Carry Forward: From FY 2020-2021 Data | -1,332,000 | 1,344,507 |
| Total Indirect Costs | 10,078,283 (A) | 18,939,115 (A) |
| b) ACTUAL COSTS: (From FY 2022-2023) | | |
| Actual Direct Costs | 88,851,107 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 17,594,608 | |
| Carry Forward: From FY 2020-2021 Data | -1,332,000 | |
| Total Indirect Costs | 16,262,608 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 16.79 X 88,851,107 | 14,918,101 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2022-2023) | 16,262,608 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2024-2025) | 1,344,507 | |

* 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.