



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1000

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	63,490,505	9,170	41,491	371,001	63,068,843	0	63,068,843	0
Support Serv-Students	2100-2199	9,551,569	0	0	0	9,551,569	0	9,551,569	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,957,917	0	8,074	0	2,949,843	0	2,949,843	0
Educational Library Services	2220	930,715	0	0	0	930,715	0	930,715	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	83,283	0	0	0	0	83,283	83,283	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	81,374	0	0	0	81,374	0	81,374	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,245,545	0	0	0	0	1,245,545	0	1,245,545
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	8,223,380	0	-6	0	8,223,386	0	8,223,386	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,230,933	0	0	0	0	1,230,933	0	1,230,933
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	257,853	0	0	0	0	257,853	257,853	0
Oper & Maint of Plant Serv w/ Grants	2600	69,122	0	0	0	69,122	0	69,122	0
Oper & Maint of Plant Serv w/o Grants	2600	11,058,770	134,770	40,087	0	0	10,883,913	10,883,913	0
Student Transportation Services	2700-2799	5,539,052	0	0	0	5,539,052	0	5,539,052	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	54,872	0	0	0	54,872	0	54,872	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,674,833	0	0	0	0	4,674,833	0	4,674,833
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	235,162	0	0	0	0	235,162	235,162	0
Planning/Evaluation	2810-2814	71	0	0	0	71	0	71	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	1,014,062	0	0	0	0	1,014,062	0	1,014,062
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	4,402,625	1,713,560	71,994	284,568	2,332,503	0	2,332,503	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	530,464	0	0	0	530,464	0	530,464	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	68,520	0	0	68,520	0	0	0	0
Total All Programs		115,700,627	1,857,500	161,640	724,089	93,331,814	19,625,584	104,792,025	8,165,373



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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)	8.42	7.53
Direct Costs (34 CFR 75.567)	85,468,030	104,792,025
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,414,872	8,165,373
Carry Forward: From FY 2020-2021 Data	380,883	-277,233
Total Indirect Costs	4,795,755 (A)	7,888,140 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	104,792,025	
Actual Indirect Costs:		
Admin. Charges	8,165,373	
Carry Forward: From FY 2020-2021 Data	380,883	
Total Indirect Costs	8,546,256	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.42 X 104,792,025	8,823,489	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,546,256	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-277,233	

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)	21.34 %	21.21 %
Direct Costs (34 CFR 75.567)	76,431,941 (B)	93,331,814 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,345,973	19,625,584
Carry Forward: From FY 2020-2021 Data	460,100	168,675
Total Indirect Costs	11,806,073 (A)	19,794,259 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	93,331,814	
Actual Indirect Costs:		
Admin. Charges	19,625,584	
Carry Forward: From FY 2020-2021 Data	460,100	
Total Indirect Costs	20,085,684	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.34 X 93,331,814	19,917,009 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	20,085,684 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	168,675	

* 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.