



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1828

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	13,905,873	22,512	4,753	249,025	13,629,583	0	13,629,583	0		
Support Serv-Students	2100-2199	1,652,329	0	0	52,666	1,599,663	0	1,599,663	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	643,270	0	0	463	642,807	0	642,807	0		
Educational Library Services	2220	166,190	0	0	17,886	148,304	0	148,304	0		
Support Serv-General Admin w/ Grants	2300	151,601	0	0	0	151,601	0	151,601	0		
Support Serv-General Admin w/o Grants	2300	550,397	0	0	2,369	0	548,028	548,028	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	96,173	0	0	0	96,173	0	96,173	0		
Sup Serv-School Admin	2400-2499	1,832,400	0	0	0	1,832,400	0	1,832,400	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	483,392	0	0	40,978	0	442,414	0	442,414		
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	55,171	0	0	0	0	55,171	55,171	0		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,926,623	0	0	30	0	2,926,593	2,926,593	0		
Student Transportation Services	2700-2799	1,046,906	0	321,507	0	725,399	0	725,399	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	107,893	0	0	0	107,893	0	107,893	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	480,091	0	0	0	0	480,091	0	480,091		
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	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	1,071,983	549,735	0	0	522,248	0	522,248	0		
Enterprise Operations	3200	733	0	0	0	733	0	733	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	66,765	0	0	0	66,765	0	66,765	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	363,399	0	0	363,399	0	0	0	0		
<b>Total All Programs</b>		<b>25,601,189</b>	<b>572,247</b>	<b>326,260</b>	<b>726,816</b>	<b>19,523,569</b>	<b>4,452,297</b>	<b>23,053,361</b>	<b>922,505</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)	5.42	4.44
Direct Costs (34 CFR 75.567)	23,032,294	23,053,361
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	469,112	922,505
Carry Forward: From FY 2020-2021 Data	427,872	100,885
Total Indirect Costs	896,984 (A)	1,023,390 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	23,053,361	
Actual Indirect Costs:		
Admin. Charges	922,505	
Carry Forward: From FY 2020-2021 Data	427,872	
Total Indirect Costs	1,350,377	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.42 X 23,053,361	1,249,492	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,350,377	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	100,885	

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)	21.85 %	25.03 %
Direct Costs (34 CFR 75.567)	19,779,237 (B)	19,523,569 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,377,621	4,452,297
Carry Forward: From FY 2020-2021 Data	248,352	434,749
Total Indirect Costs	3,625,973 (A)	4,887,046 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	19,523,569	
Actual Indirect Costs:		
Admin. Charges	4,452,297	
Carry Forward: From FY 2020-2021 Data	248,352	
Total Indirect Costs	4,700,649	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.85 X 19,523,569	4,265,900 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,700,649 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	434,749	

\* 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.