



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2020

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	15,450,968	0	0	389,627	15,061,341	0	15,061,341	0	0	
Support Serv-Students	2100-2199	1,281,225	0	0	0	1,281,225	0	1,281,225	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,614,818	0	0	0	1,614,818	0	1,614,818	0	0	
Educational Library Services	2220	97,855	0	0	0	97,855	0	97,855	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	339,413	0	0	1,804	0	337,609	337,609	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	491,662	0	0	0	0	491,662	0	491,662	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,542,999	0	0	0	1,542,999	0	1,542,999	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	444,429	0	245,058	0	0	199,371	0	199,371	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	2,894,965	0	13,608	0	0	2,881,357	2,881,357	0	0	
Student Transportation Services	2700-2799	789,106	0	1,018	778	787,310	0	787,310	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	296,790	0	0	0	0	296,790	0	296,790	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	125,924	0	0	0	125,924	0	125,924	0	0	
Food Services Operations	3100	819,874	305,318	11,260	0	503,296	0	503,296	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	108,204	0	0	108,204	0	0	0	0	0	
Debt Service	5100	36,580	0	0	36,580	0	0	0	0	0	
Total All Programs		26,334,812	305,318	270,944	536,993	21,014,768	4,206,789	24,233,734	987,823		



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)	3.19	4.34
Direct Costs (34 CFR 75.567)	20,588,811	24,233,734
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,103,788	987,823
Carry Forward: From FY 2020-2021 Data	-151,434	63,333
Total Indirect Costs	952,354 (A)	1,051,156 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	24,233,734	
Actual Indirect Costs:		
Admin. Charges	987,823	
Carry Forward: From FY 2020-2021 Data	-151,434	
Total Indirect Costs	836,389	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.19 X 24,233,734	773,056	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	836,389	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	63,333	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	14.14 %	23.53 %
Direct Costs (34 CFR 75.567)	18,309,803 (B)	21,014,768 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,594,833	4,206,789
Carry Forward: From FY 2020-2021 Data	-497,549	737,752
Total Indirect Costs	3,097,284 (A)	4,944,541 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	21,014,768	
Actual Indirect Costs:		
Admin. Charges	4,206,789	
Carry Forward: From FY 2020-2021 Data	-497,549	
Total Indirect Costs	3,709,240	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.14 X 21,014,768	2,971,488 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,709,240 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	737,752	

* 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.