



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2600

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	6,285,970	0	559	137,341	6,148,070	0	6,148,070	0		
Support Serv-Students	2100-2199	383,126	0	0	0	383,126	0	383,126	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	628,285	0	79,634	0	548,651	0	548,651	0		
Educational Library Services	2220	29,706	0	0	8,135	21,571	0	21,571	0		
Support Serv-General Admin w/ Grants	2300	7,400	0	0	0	7,400	0	7,400	0		
Support Serv-General Admin w/o Grants	2300	212,390	0	0	0	0	212,390	212,390	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	103,407	0	0	0	0	103,407	0	103,407		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	916,211	0	0	0	916,211	0	916,211	0		
Sup Serv-Business w/ Grants	2500	1,000	0	0	0	1,000	0	1,000	0		
Sup Serv-Business w/o Grants	2500	257,025	0	0	0	0	257,025	0	257,025		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,670,850	0	9,000	0	0	1,661,850	1,661,850	0		
Student Transportation Services	2700-2799	968,190	0	5,894	0	962,296	0	962,296	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	628	0	0	0	628	0	628	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	347,469	0	664	0	0	346,805	0	346,805		
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	137,420	0	0	0	0	137,420	0	137,420		
Volunteer Services	2910	12,844	0	0	0	12,844	0	12,844	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	309,551	123,739	13,949	0	171,863	0	171,863	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	183,465	0	27	0	183,438	0	183,438	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	774,531	0	246,435	0	528,096	0	528,096	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	139,098	0	0	103,343	35,755	0	35,755	0		
<b>Total All Programs</b>		<b>13,368,566</b>	<b>123,739</b>	<b>356,162</b>	<b>248,819</b>	<b>9,920,949</b>	<b>2,718,897</b>	<b>11,795,189</b>	<b>844,657</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)	7.97	6.64
Direct Costs (34 CFR 75.567)	9,449,365	11,795,189
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	835,167	844,657
Carry Forward: From FY 2020-2021 Data	33,579	-61,841
Total Indirect Costs	868,746 (A)	782,816 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	11,795,189	
Actual Indirect Costs:		
Admin. Charges	844,657	
Carry Forward: From FY 2020-2021 Data	33,579	
Total Indirect Costs	878,236	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.97 X 11,795,189	940,077	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	878,236	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-61,841	

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)	21.47 %	30.00 %
Direct Costs (34 CFR 75.567)	8,355,411 (B)	9,920,949 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,910,755	2,718,897
Carry Forward: From FY 2020-2021 Data	-19,430	569,439
Total Indirect Costs	1,891,325 (A)	3,288,336 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	9,920,949	
Actual Indirect Costs:		
Admin. Charges	2,718,897	
Carry Forward: From FY 2020-2021 Data	-19,430	
Total Indirect Costs	2,699,467	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.47 X 9,920,949	2,130,028 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,699,467 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	569,439	

\* 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.