



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700

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	69,105,123	0	137,776	396,564	68,570,783	0	68,570,783	0
Support Serv-Students	2100-2199	6,636,823	0	40,555	40,229	6,556,039	0	6,556,039	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,067,566	0	1,574,412	110,318	6,382,836	0	6,382,836	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	81,356	0	0	0	81,356	0	81,356	0
Support Serv-General Admin w/o Grants	2300	262,993	0	0	15,010	0	247,983	247,983	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	1,004,265	0	12,682	0	0	991,583	0	991,583
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	9,308,883	0	0	0	9,308,883	0	9,308,883	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,115,298	0	0	404,256	0	1,711,042	0	1,711,042
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	325,384	0	0	2,823	322,561	0	322,561	0
Oper & Maint of Plant Serv w/o Grants	2600	14,392,931	0	755,892	564,015	0	13,073,024	13,073,024	0
Student Transportation Services	2700-2799	3,769,936	0	0	0	3,769,936	0	3,769,936	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,135	0	0	0	3,135	0	3,135	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,642,111	0	347,063	8,897	0	5,286,151	0	5,286,151
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	3,426	0	0	0	0	3,426	0	3,426
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	13,831	0	0	0	13,831	0	13,831	0
Food Services Operations	3100	6,563,174	3,040,379	436,300	4,000	3,082,495	0	3,082,495	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,880,366	0	1,403,441	473,425	3,500	0	3,500	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,743,427	0	0	2,729,710	13,717	0	13,717	0
<b>Total All Programs</b>		<b>131,920,028</b>	<b>3,040,379</b>	<b>4,708,121</b>	<b>4,749,247</b>	<b>98,109,072</b>	<b>21,313,209</b>	<b>111,430,079</b>	<b>7,992,202</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)	7.00	7.45
Direct Costs (34 CFR 75.567)	89,277,216	111,430,079
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,457,239	7,992,202
Carry Forward: From FY 2020-2021 Data	112,790	304,886
Total Indirect Costs	3,570,029 (A)	8,297,088 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	111,430,079	
Actual Indirect Costs:		
Admin. Charges	7,992,202	
Carry Forward: From FY 2020-2021 Data	112,790	
Total Indirect Costs	8,104,992	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7 X 111,430,079	7,800,106	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,104,992	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	304,886	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.37 %	24.33 %
Direct Costs (34 CFR 75.567)	79,987,413 (B)	98,109,072 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,820,812	21,313,209
Carry Forward: From FY 2020-2021 Data	-730,416	2,560,156
Total Indirect Costs	10,090,396 (A)	23,873,365 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	98,109,072	
Actual Indirect Costs:		
Admin. Charges	21,313,209	
Carry Forward: From FY 2020-2021 Data	-730,416	
Total Indirect Costs	20,582,793	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.37 X 98,109,072	18,022,637 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	20,582,793 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,560,156	

\* 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.