



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3000

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	33,411,352	0	139,287	1,287,382	31,984,683	0	31,984,683	0		
Support Serv-Students	2100-2199	4,133,618	0	8,980	26,395	4,098,243	0	4,098,243	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,536,956	0	494,156	0	3,042,800	0	3,042,800	0		
Educational Library Services	2220	458,265	0	0	0	458,265	0	458,265	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	447,135	0	0	0	0	447,135	447,135	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	10,000	0	0	0	10,000	0	10,000	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	472,988	0	0	0	0	472,988	0	472,988		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,945,926	0	2,643	0	2,943,283	0	2,943,283	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	545,260	0	-138,708	0	0	683,968	0	683,968		
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	72,583	0	0	0	72,583	0	72,583	0		
Oper & Maint of Plant Serv w/o Grants	2600	5,198,576	0	13,842	0	0	5,184,734	5,184,734	0		
Student Transportation Services	2700-2799	2,017,453	0	157,740	0	1,859,713	0	1,859,713	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	310,260	0	116,246	0	194,014	0	194,014	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,095,032	0	494,704	0	0	1,600,328	0	1,600,328		
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	281	0	0	0	281	0	281	0		
Food Services Operations	3100	1,858,370	722,425	0	0	1,135,945	0	1,135,945	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	172,450	0	0	0	172,450	0	172,450	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	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>57,686,505</b>	<b>722,425</b>	<b>1,288,890</b>	<b>1,313,777</b>	<b>45,972,260</b>	<b>8,389,153</b>	<b>51,604,129</b>	<b>2,757,284</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)	7.43	4.03
Direct Costs (34 CFR 75.567)	44,084,862	51,604,129
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,811,980	2,757,284
Carry Forward: From FY 2020-2021 Data	396,985	-679,918
Total Indirect Costs	4,208,965 (A)	2,077,366 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	51,604,129	
Actual Indirect Costs:		
Admin. Charges	2,757,284	
Carry Forward: From FY 2020-2021 Data	396,985	
Total Indirect Costs	3,154,269	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.43 X 51,604,129	3,834,187	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,154,269	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-679,918	

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)	20.01 %	17.25 %
Direct Costs (34 CFR 75.567)	39,424,351 (B)	45,972,260 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,505,799	8,389,153
Carry Forward: From FY 2020-2021 Data	350,094	-459,802
Total Indirect Costs	7,855,893 (A)	7,929,351 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	45,972,260	
Actual Indirect Costs:		
Admin. Charges	8,389,153	
Carry Forward: From FY 2020-2021 Data	350,094	
Total Indirect Costs	8,739,247	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.01 X 45,972,260	9,199,049 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,739,247 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-459,802	

\* 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.