



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9045

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	8,044,502	0	1,065	2,936,446	5,106,991	0	5,106,991	0		
Support Serv-Students	2100-2199	2,250,346	0	0	179,387	2,070,959	0	2,070,959	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,468,947	0	0	44,003	1,424,944	0	1,424,944	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	3,657	0	0	0	0	3,657	3,657	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	144,443	0	0	0	0	144,443	0	144,443		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	150,257	0	0	0	150,257	0	150,257	0		
Sup Serv-Business w/ Grants	2500	3,050	0	0	0	3,050	0	3,050	0		
Sup Serv-Business w/o Grants	2500	492,183	0	1,299	59,896	0	430,988	0	430,988		
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	128,603	0	0	0	0	128,603	128,603	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	408,207	0	0	0	0	408,207	408,207	0		
Student Transportation Services	2700-2799	338	0	0	0	338	0	338	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	6,029	0	0	0	6,029	0	6,029	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	371,107	0	589	-73,216	0	443,734	0	443,734		
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	129,763	0	0	0	0	129,763	129,763	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	13,476	0	0	13,476	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	16,512	0	0	0	16,512	0	16,512	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	1,200,476	0	870,971	0	329,505	0	329,505	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	71,321	0	0	71,321	0	0	0	0		
<b>Total All Programs</b>		<b>14,903,217</b>	<b>0</b>	<b>873,924</b>	<b>3,231,313</b>	<b>9,108,585</b>	<b>1,689,395</b>	<b>9,778,815</b>	<b>1,019,165</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	8,397,483	9,778,815
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,090,126	1,019,165
Carry Forward: From FY 2020-2021 Data	3,254,733	3,247,122
Total Indirect Costs	4,344,859 (A)	4,266,287 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	9,778,815	
Actual Indirect Costs:		
Admin. Charges	1,019,165	
Carry Forward: From FY 2020-2021 Data	3,254,733	
Total Indirect Costs	4,273,898	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,778,815	1,026,776	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,273,898	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	3,247,122	

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)	30.00 %	16.20 %
Direct Costs (34 CFR 75.567)	7,769,314 (B)	9,108,585 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,404,130	1,689,395
Carry Forward: From FY 2020-2021 Data	828,992	-214,189
Total Indirect Costs	2,233,122 (A)	1,475,206 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	9,108,585	
Actual Indirect Costs:		
Admin. Charges	1,689,395	
Carry Forward: From FY 2020-2021 Data	828,992	
Total Indirect Costs	2,518,387	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 9,108,585	2,732,576 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,518,387 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-214,189	

\* 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.