



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9175

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	4,081,588	0	309,573	1,592,253	2,179,762	0	2,179,762	0		
Support Serv-Students	2100-2199	2,425,907	0	0	1,011,130	1,414,777	0	1,414,777	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,966,723	0	0	43,444	2,923,279	0	2,923,279	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	78,594	0	0	47,332	31,262	0	31,262	0		
Support Serv-General Admin w/o Grants	2300	20,304	0	0	0	0	20,304	20,304	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	77,535	0	0	0	0	77,535	0	77,535		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	487,431	0	0	0	487,431	0	487,431	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	237,366	0	0	0	0	237,366	0	237,366		
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	132,561	0	0	0	132,561	0	132,561	0		
Oper & Maint of Plant Serv w/o Grants	2600	174,505	0	0	0	0	174,505	174,505	0		
Student Transportation Services	2700-2799	207,234	0	20,000	0	187,234	0	187,234	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	78,533	0	0	0	78,533	0	78,533	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	358,947	0	0	0	0	358,947	0	358,947		
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	210,923	0	0	0	0	210,923	0	210,923		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	1,256	0	0	0	1,256	0	1,256	0		
Food Services Operations	3100	8,563	0	0	0	8,563	0	8,563	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	33,446	0	0	0	33,446	0	33,446	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	52,985	0	52,985	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>11,634,401</b>	<b>0</b>	<b>382,558</b>	<b>2,694,159</b>	<b>7,478,104</b>	<b>1,079,580</b>	<b>7,672,913</b>	<b>884,771</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)	4.57	10.50
Direct Costs (34 CFR 75.567)	9,128,010	7,672,913
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	884,771
Carry Forward: From FY 2020-2021 Data	-187,964	346,155
Total Indirect Costs	-187,964 (A)	1,230,926 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	7,672,913	
Actual Indirect Costs:		
Admin. Charges	884,771	
Carry Forward: From FY 2020-2021 Data	-187,964	
Total Indirect Costs	696,807	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.57 X 7,672,913	350,652	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	696,807	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	346,155	

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)	6.43 %	20.94 %
Direct Costs (34 CFR 75.567)	9,038,937 (B)	7,478,104 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	1,079,580
Carry Forward: From FY 2020-2021 Data	-112,569	486,169
Total Indirect Costs	-112,569 (A)	1,565,749 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	7,478,104	
Actual Indirect Costs:		
Admin. Charges	1,079,580	
Carry Forward: From FY 2020-2021 Data	-112,569	
Total Indirect Costs	967,011	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.43 X 7,478,104	480,842 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	967,011 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	486,169	

\* 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.