



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990

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	69,633,761	0	70,990	473,926	69,088,845	0	69,088,845	0
Support Serv-Students	2100-2199	8,821,051	0	0	0	8,821,051	0	8,821,051	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,557,877	0	10,278	7,980	4,539,619	0	4,539,619	0
Educational Library Services	2220	1,379,636	0	0	17,540	1,362,096	0	1,362,096	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	278,777	0	0	8,758	0	270,019	270,019	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	936,116	0	610	0	0	935,506	0	935,506
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	9,494,158	0	1,376	1,039,491	8,453,291	0	8,453,291	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,217,701	0	441	22,276	0	1,194,984	0	1,194,984
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	212,024	0	0	0	0	212,024	212,024	0
Oper & Maint of Plant Serv w/ Grants	2600	31,092	0	0	0	31,092	0	31,092	0
Oper & Maint of Plant Serv w/o Grants	2600	12,972,865	0	20,329	606	0	12,951,930	12,951,930	0
Student Transportation Services	2700-2799	4,836,244	0	3,171	3,768	4,829,305	0	4,829,305	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	45,803	0	0	0	45,803	0	45,803	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,148,933	0	471	60	0	6,148,402	0	6,148,402
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	335,164	0	0	0	0	335,164	335,164	0
Planning/Evaluation	2810-2814	134	0	0	0	134	0	134	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	512,622	0	0	6,903	0	505,719	0	505,719
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	3,799,966	1,816,649	165,972	0	1,817,345	0	1,817,345	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	2,362,842	0	501,210	383	1,861,249	0	1,861,249	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	23,536,851	0	23,296,515	0	240,336	0	240,336	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,312,306	0	0	1,312,306	0	0	0	0
Total All Programs		152,425,923	1,816,649	24,071,363	2,893,997	101,090,166	22,553,748	114,859,303	8,784,611



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.88	8.27
Direct Costs (34 CFR 75.567)	92,384,616	114,859,303
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,729,676	8,784,611
Carry Forward: From FY 2020-2021 Data	-168,212	714,079
Total Indirect Costs	4,561,464 (A)	9,498,690 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	114,859,303	
Actual Indirect Costs:		
Admin. Charges	8,784,611	
Carry Forward: From FY 2020-2021 Data	-168,212	
Total Indirect Costs	8,616,399	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.88 X 114,859,303	7,902,320	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,616,399	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	714,079	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.11 %	22.34 %
Direct Costs (34 CFR 75.567)	80,860,327 (B)	101,090,166 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,017,069	22,553,748
Carry Forward: From FY 2020-2021 Data	-172,238	30,474
Total Indirect Costs	12,844,831 (A)	22,584,222 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	101,090,166	
Actual Indirect Costs:		
Admin. Charges	22,553,748	
Carry Forward: From FY 2020-2021 Data	-172,238	
Total Indirect Costs	22,381,510	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.11 X 101,090,166	22,351,036 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	22,381,510 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	30,474	

* 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.