



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010

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	196,287,701	0	619,845	2,038,228	193,629,628	0	193,629,628	0		
Support Serv-Students	2100-2199	26,760,270	0	9,900	2,020,565	24,729,805	0	24,729,805	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	16,812,400	0	0	96,135	16,716,265	0	16,716,265	0		
Educational Library Services	2220	7,564,431	0	17,250	1,732	7,545,449	0	7,545,449	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	2,018,954	0	0	530,116	0	1,488,838	1,488,838	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	266,766	0	0	0	266,766	0	266,766	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,315,748	0	0	0	0	1,315,748	0	1,315,748		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	26,610,642	0	97,527	25,957	26,487,158	0	26,487,158	0		
Sup Serv-Business w/ Grants	2500	86,672	0	0	0	86,672	0	86,672	0		
Sup Serv-Business w/o Grants	2500	4,019,802	0	68,895	-100,381	0	4,051,288	0	4,051,288		
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	67,473	0	0	0	67,473	0	67,473	0		
Oper & Maint of Plant Serv w/o Grants	2600	34,298,577	0	188,163	912,824	0	33,197,590	33,197,590	0		
Student Transportation Services	2700-2799	6,638,737	0	761,187	0	5,877,550	0	5,877,550	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	245,453	0	0	0	245,453	0	245,453	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,877,161	0	174,970	68,841	0	16,633,350	0	16,633,350		
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	5,075,542	0	0	4,428,984	646,558	0	646,558	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	495,371	0	0	0	0	495,371	0	495,371		
Volunteer Services	2910	278,060	0	0	3482	274578	0	274578	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	12,066,372	4,161,774	143,405	25,669	7,735,524	0	7,735,524	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	1,111,748	0	0	1,418	1,110,330	0	1,110,330	0		
Education for Adults	3400	192,849	0	0	0	192,849	0	192,849	0		
Facil Acquisition & Construction Svcs	4000	12,372,202	0	11,089,634	1,223,514	59,054	0	59,054	0		
Other Uses	5000	1,093	0	0	1,093	0	0	0	0		
Debt Service	5100	271,518	0	0	271,518	0	0	0	0		
Total All Programs		371,735,542	4,161,774	13,170,776	11,549,695	285,671,112	57,182,185	320,357,540	22,495,757		



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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)	7.46	7.27
Direct Costs (34 CFR 75.567)	272,576,509	320,357,540
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,337,988	22,495,757
Carry Forward: From FY 2020-2021 Data	2,208,182	805,267
Total Indirect Costs	23,546,170 (A)	23,301,024 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	320,357,540	
Actual Indirect Costs:		
Admin. Charges	22,495,757	
Carry Forward: From FY 2020-2021 Data	2,208,182	
Total Indirect Costs	24,703,939	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.46 X 320,357,540	23,898,672	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	24,703,939	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	805,267	

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)	19.18 %	21.27 %
Direct Costs (34 CFR 75.567)	244,925,451 (B)	285,671,112 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	47,572,873	57,182,185
Carry Forward: From FY 2020-2021 Data	1,193,108	3,583,574
Total Indirect Costs	48,765,981 (A)	60,765,759 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	285,671,112	
Actual Indirect Costs:		
Admin. Charges	57,182,185	
Carry Forward: From FY 2020-2021 Data	1,193,108	
Total Indirect Costs	58,375,293	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.18 X 285,671,112	54,791,719 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	58,375,293 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	3,583,574	

* 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.