



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040

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	185,854,469	0	292,593	1,070,552	184,491,324	0	184,491,324	0
Support Serv-Students	2100-2199	18,439,587	0	12,794	370	18,426,423	0	18,426,423	0
Support Serv-Inst Staff	2200-2219, 2221-2299	12,605,631	0	0	18,403	12,587,228	0	12,587,228	0
Educational Library Services	2220	49,751	0	0	30,842	18,909	0	18,909	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,442,768	0	0	9,815	0	1,432,953	1,432,953	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	2,044,796	0	0	0	0	2,044,796	0	2,044,796
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	29,672,605	0	2,397	2,142,058	27,528,150	0	27,528,150	0
Sup Serv-Business w/ Grants	2500	127,049	0	0	70,047	57,002	0	57,002	0
Sup Serv-Business w/o Grants	2500	4,231,014	0	0	-38,815	0	4,269,829	0	4,269,829
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	3,883	0	0	0	3,883	0	3,883	0
Oper & Maint of Plant Serv w/o Grants	2600	28,750,054	0	97,521	0	0	28,652,533	28,652,533	0
Student Transportation Services	2700-2799	9,136,274	0	8,300	0	9,127,974	0	9,127,974	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	118,541	0	0	0	118,541	0	118,541	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	8,129,410	0	0	0	0	8,129,410	0	8,129,410
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	64,030	0	0	0	64,030	0	64,030	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	227,838	0	0	0	0	227,838	0	227,838
Volunteer Services	2910	11,522	0	0	0	11,522	0	11,522	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	6,386,432	484,678	142,105	200,000	5,559,649	0	5,559,649	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	4,024,195	0	3,661,974	0	362,221	0	362,221	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	4,364,537	0	0	4,364,537	0	0	0	0
Total All Programs		315,684,386	484,678	4,217,684	7,867,809	258,356,856	44,757,359	288,442,342	14,671,873



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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)	5.03	5.03
Direct Costs (34 CFR 75.567)	240,817,704	288,442,342
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,801,127	14,671,873
Carry Forward: From FY 2020-2021 Data	-312,697	-149,474
Total Indirect Costs	9,488,430 (A)	14,522,399 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	288,442,342	
Actual Indirect Costs:		
Admin. Charges	14,671,873	
Carry Forward: From FY 2020-2021 Data	-312,697	
Total Indirect Costs	14,359,176	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.03 X 288,442,342	14,508,650	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	14,359,176	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-149,474	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.13 %	17.50 %
Direct Costs (34 CFR 75.567)	216,176,296 (B)	258,356,856 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	30,346,332	44,757,359
Carry Forward: From FY 2020-2021 Data	-38,425	462,405
Total Indirect Costs	30,307,907 (A)	45,219,764 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	258,356,856	
Actual Indirect Costs:		
Admin. Charges	44,757,359	
Carry Forward: From FY 2020-2021 Data	-38,425	
Total Indirect Costs	44,718,934	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.13 X 258,356,856	44,256,529 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	44,718,934 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	462,405	

* 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.