



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080

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	42,738,204	0	457,544	1,278,212	41,002,448	0	41,002,448	0
Support Serv-Students	2100-2199	4,858,465	0	0	18	4,858,447	0	4,858,447	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,643,816	0	112,336	0	4,531,480	0	4,531,480	0
Educational Library Services	2220	12,210	0	0	5,500	6,710	0	6,710	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,044,745	0	0	384,541	0	1,660,204	1,660,204	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	72,028	0	0	0	72,028	0	72,028	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	768,105	0	0	0	0	768,105	0	768,105
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,176,385	0	0	0	5,176,385	0	5,176,385	0
Sup Serv-Business w/ Grants	2500	359,846	0	0	335,546	24,300	0	24,300	0
Sup Serv-Business w/o Grants	2500	2,063,350	0	5,195	366,823	0	1,691,332	0	1,691,332
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	3,782	0	0	0	0	3,782	3,782	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	11,610,345	0	52,481	77,924	0	11,479,940	11,479,940	0
Student Transportation Services	2700-2799	2,638,120	0	8,726	268	2,629,126	0	2,629,126	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,572,428	0	264,179	0	0	3,308,249	0	3,308,249
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	7,594	0	0	0	7,594	0	7,594	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	4,668	0	0	1	0	4,667	0	4,667
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	19,571	0	0	0	19,571	0	19,571	0
Food Services Operations	3100	1,977,980	834,071	55,754	277,872	810,283	0	810,283	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	956	0	0	0	956	0	956	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	386,265	0	148,292	0	237,973	0	237,973	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	919,938	0	0	919,938	0	0	0	0
<b>Total All Programs</b>		<b>83,878,801</b>	<b>834,071</b>	<b>1,104,507</b>	<b>3,646,643</b>	<b>59,377,301</b>	<b>18,916,279</b>	<b>72,521,227</b>	<b>5,772,353</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	6.83
Direct Costs (34 CFR 75.567)	58,862,091	72,521,227
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,535,231	5,772,353
Carry Forward: From FY 2020-2021 Data	1,020,534	-821,842
Total Indirect Costs	4,555,765 (A)	4,950,511 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	72,521,227	
Actual Indirect Costs:		
Admin. Charges	5,772,353	
Carry Forward: From FY 2020-2021 Data	1,020,534	
Total Indirect Costs	6,792,887	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 72,521,227	7,614,729	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,792,887	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-821,842	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	49,296,526 (B)	59,377,301 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,389,002	18,916,279
Carry Forward: From FY 2020-2021 Data	1,974,444	3,077,533
Total Indirect Costs	11,363,446 (A)	21,993,812 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	59,377,301	
Actual Indirect Costs:		
Admin. Charges	18,916,279	
Carry Forward: From FY 2020-2021 Data	1,974,444	
Total Indirect Costs	20,890,723	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X      59,377,301	17,813,190 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	20,890,723 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	3,077,533	

\* 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.