



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110

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	160,156,756	0	1,858,450	11,647,920	146,650,386	0	146,650,386	0
Support Serv-Students	2100-2199	23,514,376	0	80,976	102,216	23,331,184	0	23,331,184	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,133,200	0	24,164	585,955	10,523,081	0	10,523,081	0
Educational Library Services	2220	2,251	0	0	0	2,251	0	2,251	0
Support Serv-General Admin w/ Grants	2300	375,369	0	0	40,952	334,417	0	334,417	0
Support Serv-General Admin w/o Grants	2300	1,428,885	0	388	145,964	0	1,282,533	1,282,533	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	40,952	0	0	0	40,952	0	40,952	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	3,959,351	0	4,149	0	0	3,955,202	0	3,955,202
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	28,390,054	0	369,175	363,361	27,657,518	0	27,657,518	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	6,550,041	0	583,089	2,724,871	0	3,242,081	0	3,242,081
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	316,633	0	0	0	316,633	0	316,633	0
Oper & Maint of Plant Serv w/o Grants	2600	30,646,295	0	1,135,789	38,859	0	29,471,647	29,471,647	0
Student Transportation Services	2700-2799	5,078,659	0	51,818	-5,711	5,032,552	0	5,032,552	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	442,861	0	0	343,300	99,561	0	99,561	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	22,313,686	0	2,801,260	13,987	0	19,498,439	0	19,498,439
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	669,204	0	4,861	0	664,343	0	664,343	0
Other Sup Services w Grants	2900	3,093,246	0	0	3,093,246	0	0	0	0
Other Sup Services w/o Grants	2900	1,748,713	0	0	1,901,138	0	-152,425	0	-152,425
Volunteer Services	2910	50,074	0	0	0	50,074	0	50,074	0
Non-Instructional Services	3000-3099	49,831	0	0	0	49,831	0	49,831	0
Food Services Operations	3100	5,993,299	2,134,064	520,273	11,844	3,327,118	0	3,327,118	0
Enterprise Operations	3200	57,678	0	0	0	57,678	0	57,678	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	652,269	0	13,908	0	638,361	0	638,361	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	8,977,983	0	8,037,417	305,842	634,724	0	634,724	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	10,864,746	0	0	10,864,746	0	0	0	0
Total All Programs		326,506,412	2,134,064	15,485,717	32,178,490	219,410,664	57,297,477	250,164,844	26,543,297



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	197,260,838	250,164,844
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,883,367	26,543,297
Carry Forward: From FY 2020-2021 Data	6,002,320	6,278,308
Total Indirect Costs	23,885,687 (A)	32,821,605 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	250,164,844	
Actual Indirect Costs:		
Admin. Charges	26,543,297	
Carry Forward: From FY 2020-2021 Data	6,002,320	
Total Indirect Costs	32,545,617	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 250,164,844	26,267,309	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	32,545,617	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	6,278,308	

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)	27.95 %	24.55 %
Direct Costs (34 CFR 75.567)	170,602,974 (B)	219,410,664 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,243,822	57,297,477
Carry Forward: From FY 2020-2021 Data	588,566	-3,439,238
Total Indirect Costs	33,832,388 (A)	53,858,239 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	219,410,664	
Actual Indirect Costs:		
Admin. Charges	57,297,477	
Carry Forward: From FY 2020-2021 Data	588,566	
Total Indirect Costs	57,886,043	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.95 X 219,410,664	61,325,281 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	57,886,043 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-3,439,238	

* 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.