



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1195

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	38,411,519	0	36,579	1,326,861	37,048,079	0	37,048,079	0
Support Serv-Students	2100-2199	3,235,181	0	0	10,625	3,224,556	0	3,224,556	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,414,759	0	0	0	3,414,759	0	3,414,759	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	132,151	0	0	0	0	132,151	132,151	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	801,485	0	0	0	0	801,485	0	801,485
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	4,459,252	0	0	0	4,459,252	0	4,459,252	0
Sup Serv-Business w/ Grants	2500	537,596	0	0	537,596	0	0	0	0
Sup Serv-Business w/o Grants	2500	547,498	0	0	-537,596	0	1,085,094	0	1,085,094
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	7,501,850	0	5,874	0	0	7,495,976	7,495,976	0
Student Transportation Services	2700-2799	2,593,122	0	0	378,342	2,214,780	0	2,214,780	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	3,101,411	0	0	0	0	3,101,411	0	3,101,411
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	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	89,561	0	0	87131	2430	0	2430	0
Non-Instructional Services	3000-3099	17,156	0	0	7,174	9,982	0	9,982	0
Food Services Operations	3100	1,710,495	567,119	0	0	1,143,376	0	1,143,376	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	320,856	9,026	0	0	311,830	0	311,830	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	114,689	0	114,689	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	124,614	0	0	124,614	0	0	0	0
Total All Programs		67,113,195	576,145	157,142	1,934,747	51,829,044	12,616,117	59,457,171	4,987,990



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)	10.50	8.10
Direct Costs (34 CFR 75.567)	50,538,959	59,457,171
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,053,002	4,987,990
Carry Forward: From FY 2020-2021 Data	1,081,652	-173,361
Total Indirect Costs	4,134,654 (A)	4,814,629 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	59,457,171	
Actual Indirect Costs:		
Admin. Charges	4,987,990	
Carry Forward: From FY 2020-2021 Data	1,081,652	
Total Indirect Costs	6,069,642	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 59,457,171	6,243,003	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,069,642	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-173,361	

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)	24.88 %	25.17 %
Direct Costs (34 CFR 75.567)	44,834,419 (B)	51,829,044 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,189,676	12,616,117
Carry Forward: From FY 2020-2021 Data	709,514	430,565
Total Indirect Costs	8,899,190 (A)	13,046,682 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	51,829,044	
Actual Indirect Costs:		
Admin. Charges	12,616,117	
Carry Forward: From FY 2020-2021 Data	709,514	
Total Indirect Costs	13,325,631	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.88 X 51,829,044	12,895,066 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	13,325,631 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	430,565	

* 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.