



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1390

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	4,942,644	0	2,874	590,573	4,349,197	0	4,349,197	0
Support Serv-Students	2100-2199	335,507	0	0	0	335,507	0	335,507	0
Support Serv-Inst Staff	2200-2219, 2221-2299	152,857	0	0	0	152,857	0	152,857	0
Educational Library Services	2220	30,751	0	0	0	30,751	0	30,751	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	53,907	0	0	19,196	0	34,711	34,711	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,843	0	0	0	1,843	0	1,843	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	217,290	0	0	0	0	217,290	0	217,290
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	758,404	0	7,501	0	750,903	0	750,903	0
Sup Serv-Business w/ Grants	2500	30,224	0	0	23,790	6,434	0	6,434	0
Sup Serv-Business w/o Grants	2500	352,641	0	0	0	0	352,641	0	352,641
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	45,229	0	0	0	45,229	0	45,229	0
Oper & Maint of Plant Serv w/o Grants	2600	731,424	0	0	0	0	731,424	731,424	0
Student Transportation Services	2700-2799	448,961	0	30,160	49,170	369,631	0	369,631	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	28,025	0	0	11,838	16,187	0	16,187	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	445,480	0	17,842	1,303	0	426,335	0	426,335
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	12,772	0	0	0	12,772	0	12,772	0
Other Sup Services w/o Grants	2900	59,931	0	0	0	0	59,931	0	59,931
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	440,707	167,232	0	0	273,475	0	273,475	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	13,995	0	13,995	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		9,102,592	167,232	72,372	695,870	6,344,786	1,822,332	7,110,921	1,056,197



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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)	6,733,677	7,110,921
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	713,680	1,056,197
Carry Forward: From FY 2020-2021 Data	981,586	1,291,136
Total Indirect Costs	1,695,266 (A)	2,347,333 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	7,110,921	
Actual Indirect Costs:		
Admin. Charges	1,056,197	
Carry Forward: From FY 2020-2021 Data	981,586	
Total Indirect Costs	2,037,783	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,110,921	746,647	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,037,783	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,291,136	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	6,054,707 (B)	6,344,786 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,356,329	1,822,332
Carry Forward: From FY 2020-2021 Data	208,365	127,261
Total Indirect Costs	1,564,694 (A)	1,949,593 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	6,344,786	
Actual Indirect Costs:		
Admin. Charges	1,822,332	
Carry Forward: From FY 2020-2021 Data	208,365	
Total Indirect Costs	2,030,697	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 6,344,786	1,903,436 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,030,697 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	127,261	

* 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.