



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2640

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	24,687,469	0	212,490	708,609	23,766,370	0	23,766,370	0
Support Serv-Students	2100-2199	2,961,591	0	0	0	2,961,591	0	2,961,591	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,095,117	0	0	0	1,095,117	0	1,095,117	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	475,998	0	0	82,992	0	393,006	393,006	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	755,719	0	0	0	0	755,719	0	755,719
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,278,403	0	2,398	2,700	2,273,305	0	2,273,305	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	883,120	0	0	0	0	883,120	0	883,120
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	5,838,515	0	0	0	0	5,838,515	5,838,515	0
Student Transportation Services	2700-2799	1,817,986	0	103,130	8,145	1,706,711	0	1,706,711	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	83,111	0	83,111	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,524,995	0	165,625	0	0	2,359,370	0	2,359,370
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	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	1,061,364	653	0	0	1,060,711	0	1,060,711	0
Enterprise Operations	3200	1,950,360	0	1,950,360	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	55,244	0	0	0	55,244	0	55,244	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	50,974	0	2,558	48,417	-1	0	-1	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	12,752	0	0	12,752	0	0	0	0
Total All Programs		46,532,718	653	2,519,672	863,615	32,919,048	10,229,730	39,150,569	3,998,209



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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)	29,357,394	39,150,569
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,804,994	3,998,209
Carry Forward: From FY 2020-2021 Data	893,299	780,698
Total Indirect Costs	2,698,293 (A)	4,778,907 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	39,150,569	
Actual Indirect Costs:		
Admin. Charges	3,998,209	
Carry Forward: From FY 2020-2021 Data	893,299	
Total Indirect Costs	4,891,508	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 39,150,569	4,110,810	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,891,508	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	780,698	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	25,253,480 (B)	32,919,048 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,909,100	10,229,730
Carry Forward: From FY 2020-2021 Data	2,206,023	2,560,039
Total Indirect Costs	7,115,123 (A)	12,789,769 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	32,919,048	
Actual Indirect Costs:		
Admin. Charges	10,229,730	
Carry Forward: From FY 2020-2021 Data	2,206,023	
Total Indirect Costs	12,435,753	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 32,919,048	9,875,714 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	12,435,753 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,560,039	

* 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.