



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020

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	296,919,742	84,752	393,550	1,314,564	295,126,876	0	295,126,876	0
Support Serv-Students	2100-2199	34,888,050	7777	11,900	63,097	34,805,276	0	34,805,276	0
Support Serv-Inst Staff	2200-2219, 2221-2299	33,151,366	9,450	0	112,236	33,029,680	0	33,029,680	0
Educational Library Services	2220	5,245,763	0	0	4,411	5,241,352	0	5,241,352	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	752,262	5,050	0	18,778	0	728,434	728,434	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	1,704,413	149	0	0	0	1,704,264	0	1,704,264
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	796,482	0	0	0	796,482	0	796,482	0
Sup Serv-School Admin	2400-2499	41,339,225	31,038	180,930	816,795	40,310,462	0	40,310,462	0
Sup Serv-Business w/ Grants	2500	1,974,035	0	0	1,949,074	24,961	0	24,961	0
Sup Serv-Business w/o Grants	2500	4,663,332	1,868	17,328	-1,289,818	0	5,933,954	0	5,933,954
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	800,177	136	0	0	0	800,041	800,041	0
Oper & Maint of Plant Serv w/ Grants	2600	65,372	0	14,670	0	50,702	0	50,702	0
Oper & Maint of Plant Serv w/o Grants	2600	42,041,428	1,143	147,662	-71	0	41,892,694	41,892,694	0
Student Transportation Services	2700-2799	11,744,201	0	19,870	2,704	11,721,627	0	11,721,627	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,482,479	0	0	1,174,552	2,307,927	0	2,307,927	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	27,447,311	70,401	173,143	4,944	0	27,198,823	0	27,198,823
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	913,614	0	0	0	0	913,614	913,614	0
Planning/Evaluation	2810-2814	5,495	0	0	0	5,495	0	5,495	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	2,290,811	0	0	0	0	2,290,811	0	2,290,811
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	14,815	0	0	0	14,815	0	14,815	0
Food Services Operations	3100	12,917,839	5,199,280	127,974	68,857	7,521,728	0	7,521,728	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	6,711,861	0	0	155,646	6,556,215	0	6,556,215	0
Enterprise Non-Instructional	3220	4,498	1,764	0	0	2,734	0	2,734	0
Community Services	3300	2,553,766	3,558	0	500	2,549,708	0	2,549,708	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	11,231,303	0	6,294,269	76,944	4,860,090	0	4,860,090	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,783,655	0	113,856	4,532,041	2,137,758	0	2,137,758	0
Total All Programs		550,443,295	5,416,366	7,495,152	9,005,254	447,063,888	81,462,635	491,398,671	37,127,852



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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)	6.60	8.54
Direct Costs (34 CFR 75.567)	422,928,935	491,398,671
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,314,089	37,127,852
Carry Forward: From FY 2020-2021 Data	157,219	4,852,759
Total Indirect Costs	21,471,308 (A)	41,980,611 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	491,398,671	
Actual Indirect Costs:		
Admin. Charges	37,127,852	
Carry Forward: From FY 2020-2021 Data	157,219	
Total Indirect Costs	37,285,071	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.6 X 491,398,671	32,432,312	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	37,285,071	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	4,852,759	

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)	14.98 %	20.51 %
Direct Costs (34 CFR 75.567)	388,245,869 (B)	447,063,888 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	50,560,575	81,462,635
Carry Forward: From FY 2020-2021 Data	-4,270,241	10,222,224
Total Indirect Costs	46,290,334 (A)	91,684,859 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	447,063,888	
Actual Indirect Costs:		
Admin. Charges	81,462,635	
Carry Forward: From FY 2020-2021 Data	-4,270,241	
Total Indirect Costs	77,192,394	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.98 X 447,063,888	66,970,170 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	77,192,394 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	10,222,224	

* 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.