



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0070

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	68,731,754	2,671	361,913	305,711	68,061,459	0	68,061,459	0
Support Serv-Students	2100-2199	9,797,549	2838	0	0	9,794,711	0	9,794,711	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,958,077	85,079	178,200	812	10,693,986	0	10,693,986	0
Educational Library Services	2220	253,331	0	0	4,959	248,372	0	248,372	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	151,925	4,098	0	0	0	147,827	147,827	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	1,719,071	17,760	0	0	0	1,701,311	0	1,701,311
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	11,199,374	101,554	0	0	11,097,820	0	11,097,820	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,435,673	24,681	164,699	0	0	4,246,293	0	4,246,293
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	159,351	0	0	0	159,351	0	159,351	0
Oper & Maint of Plant Serv w/o Grants	2600	14,183,207	3,079	414,445	0	0	13,765,683	13,765,683	0
Student Transportation Services	2700-2799	3,622,989	3,531	594,929	2,926	3,021,603	0	3,021,603	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,819,195	0	0	1,813,130	6,065	0	6,065	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	9,072,924	15,171	458,689	-313,450	0	8,912,514	0	8,912,514
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	10,000	0	0	0	0	10,000	0	10,000
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	28,601	0	0	0	28,601	0	28,601	0
Food Services Operations	3100	6,669,448	2,231,044	522,240	447,705	3,468,459	0	3,468,459	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	3,325,450	0	10,280	400	3,314,770	0	3,314,770	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,137,062	0	0	1,137,062	0	0	0	0
Total All Programs		147,274,981	2,491,506	2,705,395	3,399,255	109,895,197	28,783,628	123,808,707	14,870,118



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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)	9.67	10.50
Direct Costs (34 CFR 75.567)	116,538,840	123,808,707
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,613,055	14,870,118
Carry Forward: From FY 2020-2021 Data	164,478	3,062,294
Total Indirect Costs	6,777,533 (A)	17,932,412 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	123,808,707	
Actual Indirect Costs:		
Admin. Charges	14,870,118	
Carry Forward: From FY 2020-2021 Data	164,478	
Total Indirect Costs	15,034,596	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.67 X 123,808,707	11,972,302	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	15,034,596	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	3,062,294	

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)	19.15 %	30.00 %
Direct Costs (34 CFR 75.567)	105,157,795 (B)	109,895,197 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	15,342,036	28,783,628
Carry Forward: From FY 2020-2021 Data	-2,350,837	5,387,861
Total Indirect Costs	12,991,199 (A)	34,171,489 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	109,895,197	
Actual Indirect Costs:		
Admin. Charges	28,783,628	
Carry Forward: From FY 2020-2021 Data	-2,350,837	
Total Indirect Costs	26,432,791	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.15 X 109,895,197	21,044,930 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	26,432,791 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	5,387,861	

* 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.