



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0130

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	515,014,236	0	2,086,322	41,715	512,886,199	0	512,886,199	0
Support Serv-Students	2100-2199	51,532,444	0	195,651	5,436	51,331,357	0	51,331,357	0
Support Serv-Inst Staff	2200-2219, 2221-2299	18,838,539	0	223,067	1,615,450	17,000,022	0	17,000,022	0
Educational Library Services	2220	15,075,553	0	428,928	116,767	14,529,858	0	14,529,858	0
Support Serv-General Admin w/ Grants	2300	-1,497	0	0	0	-1,497	0	-1,497	0
Support Serv-General Admin w/o Grants	2300	12,893,740	0	180,409	21,713	0	12,691,618	12,691,618	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	42,684,893	0	124,855	10,034	42,550,004	0	42,550,004	0
Sup Serv-Business w/ Grants	2500	6,820	0	0	0	6,820	0	6,820	0
Sup Serv-Business w/o Grants	2500	6,267,503	0	38,654	-1,428,029	0	7,656,878	0	7,656,878
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	173,107	0	0	0	173,107	0	173,107	0
Oper & Maint of Plant Serv w/o Grants	2600	50,169,423	0	110,501	0	0	50,058,922	50,058,922	0
Student Transportation Services	2700-2799	32,218,429	0	66,716	0	32,151,713	0	32,151,713	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	21,666,461	0	133,844	0	0	21,532,617	0	21,532,617
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	2,613,959	0	9,141	0	2,604,818	0	2,604,818	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	130	0	0	0	0	130	0	130
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	40,982	0	0	0	40,982	0	40,982	0
Food Services Operations	3100	21,121,276	8,216,659	127,095	2,920	12,774,602	0	12,774,602	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	2,187,085	0	3,142	39,199	2,144,744	0	2,144,744	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,348,615	0	1,900,001	0	448,614	0	448,614	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	420,293	0	0	420,293	0	0	0	0
Total All Programs		795,271,991	8,216,659	5,628,326	845,498	688,641,343	91,940,165	751,391,883	29,189,625



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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)	5.19	3.55
Direct Costs (34 CFR 75.567)	654,274,078	751,391,883
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,348,989	29,189,625
Carry Forward: From FY 2020-2021 Data	7,324,662	-2,482,952
Total Indirect Costs	24,673,651 (A)	26,706,673 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	751,391,883	
Actual Indirect Costs:		
Admin. Charges	29,189,625	
Carry Forward: From FY 2020-2021 Data	7,324,662	
Total Indirect Costs	36,514,287	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.19 X 751,391,883	38,997,239	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	36,514,287	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-2,482,952	

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)	13.63 %	13.71 %
Direct Costs (34 CFR 75.567)	603,099,094 (B)	688,641,343 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	57,571,624	91,940,165
Carry Forward: From FY 2020-2021 Data	4,391,976	2,470,326
Total Indirect Costs	61,963,600 (A)	94,410,491 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	688,641,343	
Actual Indirect Costs:		
Admin. Charges	91,940,165	
Carry Forward: From FY 2020-2021 Data	4,391,976	
Total Indirect Costs	96,332,141	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.63 X 688,641,343	93,861,815 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	96,332,141 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,470,326	

* 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.