



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470

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	254,373,127	0	1,052,984	5,019,741	248,300,402	0	248,300,402	0
Support Serv-Students	2100-2199	31,183,060	0	5,575	2,835	31,174,650	0	31,174,650	0
Support Serv-Inst Staff	2200-2219, 2221-2299	19,851,468	0	2,765,132	25,040	17,061,296	0	17,061,296	0
Educational Library Services	2220	1,147,886	0	0	11,235	1,136,651	0	1,136,651	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	9,972,155	0	0	8,395,864	0	1,576,291	1,576,291	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	2,341,063	0	0	0	0	2,341,063	0	2,341,063
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	33,760,860	0	19,265	304,160	33,437,435	0	33,437,435	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	6,805,239	0	0	201,195	0	6,604,044	0	6,604,044
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	147,248	0	0	0	147,248	0	147,248	0
Oper & Maint of Plant Serv w/o Grants	2600	49,419,623	0	9,924,485	121,077	0	39,374,061	39,374,061	0
Student Transportation Services	2700-2799	11,292,143	0	0	67,399	11,224,744	0	11,224,744	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	26,300,672	0	2,633,336	458,260	0	23,209,076	0	23,209,076
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	400,492	0	0	0	400,492	0	400,492	0
Other Sup Services w Grants	2900	919,687	0	0	919,687	0	0	0	0
Other Sup Services w/o Grants	2900	2,965,614	0	0	0	0	2,965,614	0	2,965,614
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	14,016,113	5,947,503	56,003	485,748	7,526,859	0	7,526,859	0
Enterprise Operations	3200	987,339	0	7,375	89,251	890,713	0	890,713	0
Enterprise Instructional	3210	3,188,107	0	0	396,636	2,791,471	0	2,791,471	0
Enterprise Non-Instructional	3220	232,485	0	11,996	0	220,489	0	220,489	0
Community Services	3300	1,896,344	0	0	4,440	1,891,904	0	1,891,904	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,384,755	0	2,901,918	0	482,837	0	482,837	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	9,966,646	0	0	9,955,398	11,248	0	11,248	0
Total All Programs		484,552,126	5,947,503	19,378,069	26,457,966	356,698,439	76,070,149	397,648,791	35,119,797



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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)	8.96	9.33
Direct Costs (34 CFR 75.567)	319,689,135	397,648,791
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	19,421,824	35,119,797
Carry Forward: From FY 2020-2021 Data	2,489,278	1,979,743
Total Indirect Costs	21,911,102 (A)	37,099,540 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	397,648,791	
Actual Indirect Costs:		
Admin. Charges	35,119,797	
Carry Forward: From FY 2020-2021 Data	2,489,278	
Total Indirect Costs	37,609,075	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.96 X 397,648,791	35,629,332	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	37,609,075	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,979,743	

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)	22.67 %	20.62 %
Direct Costs (34 CFR 75.567)	283,763,759 (B)	356,698,439 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,823,425	76,070,149
Carry Forward: From FY 2020-2021 Data	2,265,365	-2,528,022
Total Indirect Costs	48,088,790 (A)	73,542,127 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	356,698,439	
Actual Indirect Costs:		
Admin. Charges	76,070,149	
Carry Forward: From FY 2020-2021 Data	2,265,365	
Total Indirect Costs	78,335,514	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.67 X 356,698,439	80,863,536 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	78,335,514 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-2,528,022	

* 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.