



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480

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	285,371,705	0	586,375	3,921,038	280,864,292	0	280,864,292	0
Support Serv-Students	2100-2199	35,974,113	0	2,539	799,744	35,171,830	0	35,171,830	0
Support Serv-Inst Staff	2200-2219, 2221-2299	20,704,641	0	0	81,310	20,623,331	0	20,623,331	0
Educational Library Services	2220	702,463	0	0	19,150	683,313	0	683,313	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,169,569	0	0	516,487	0	653,082	653,082	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	15,793	0	0	0	15,793	0	15,793	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	3,567,112	0	0	46,464	0	3,520,648	0	3,520,648
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,209,878	0	0	0	1,209,878	0	1,209,878	0
Sup Serv-School Admin	2400-2499	36,406,066	0	14,801	1,147,358	35,243,907	0	35,243,907	0
Sup Serv-Business w/ Grants	2500	41,440	0	0	0	41,440	0	41,440	0
Sup Serv-Business w/o Grants	2500	5,432,582	0	0	297,476	0	5,135,106	0	5,135,106
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	387,977	0	0	0	0	387,977	387,977	0
Oper & Maint of Plant Serv w/ Grants	2600	194,969	0	0	15,097	179,872	0	179,872	0
Oper & Maint of Plant Serv w/o Grants	2600	12,221,772	11	3,862	1,038,718	0	11,179,181	11,179,181	0
Student Transportation Services	2700-2799	18,986,236	0	1,220,837	65,173	17,700,226	0	17,700,226	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	117,260	0	0	0	117,260	0	117,260	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	15,141,894	107,269	56,738	1,135,158	0	13,842,729	0	13,842,729
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	886,211	0	0	0	0	886,211	886,211	0
Planning/Evaluation	2810-2814	1,142,519	0	0	186,577	955,942	0	955,942	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	4,153,764	0	0	-98,016	0	4,251,780	0	4,251,780
Volunteer Services	2910	47,096	0	23166	1731	22199	0	22199	0
Non-Instructional Services	3000-3099	145,758	0	0	0	145,758	0	145,758	0
Food Services Operations	3100	12,169,702	4,149,821	52,571	15,644	7,951,666	0	7,951,666	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	7,811,089	0	70,868	121,417	7,618,804	0	7,618,804	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,106,994	0	1,000,827	0	106,167	0	106,167	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,160,956	0	0	3,144,581	16,375	0	16,375	0
<b>Total All Programs</b>		<b>468,269,559</b>	<b>4,257,101</b>	<b>3,032,584</b>	<b>12,455,107</b>	<b>408,668,053</b>	<b>39,856,714</b>	<b>421,774,504</b>	<b>26,750,263</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.63	7.63
Direct Costs (34 CFR 75.567)	355,814,934	421,774,504
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	26,004,757	26,750,263
Carry Forward: From FY 2020-2021 Data	-1,786,911	5,435,192
Total Indirect Costs	24,217,846 (A)	32,185,455 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	421,774,504	
Actual Indirect Costs:		
Admin. Charges	26,750,263	
Carry Forward: From FY 2020-2021 Data	-1,786,911	
Total Indirect Costs	24,963,352	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.63 X 421,774,504	19,528,160	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	24,963,352	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	5,435,192	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	5.26 %	11.62 %
Direct Costs (34 CFR 75.567)	345,179,128 (B)	408,668,053 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	51,469,702	39,856,714
Carry Forward: From FY 2020-2021 Data	-10,748,564	7,612,210
Total Indirect Costs	40,721,138 (A)	47,468,924 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	408,668,053	
Actual Indirect Costs:		
Admin. Charges	39,856,714	
Carry Forward: From FY 2020-2021 Data	-10,748,564	
Total Indirect Costs	29,108,150	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.26 X 408,668,053	21,495,940 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	29,108,150 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	7,612,210	

\* 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.