



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870

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	35,995,754	0	363,306	-558,315	36,190,763	0	36,190,763	0
Support Serv-Students	2100-2199	3,682,838	0	0	246,026	3,436,812	0	3,436,812	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,318,840	0	134,402	434,466	2,749,972	0	2,749,972	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	1,014	0	0	0	1,014	0	1,014	0
Support Serv-General Admin w/o Grants	2300	141,100	0	0	48,183	0	92,917	92,917	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	601,096	0	0	0	0	601,096	0	601,096
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,501,351	0	0	432,574	5,068,777	0	5,068,777	0
Sup Serv-Business w/ Grants	2500	9,020	0	0	0	9,020	0	9,020	0
Sup Serv-Business w/o Grants	2500	1,094,843	0	72,801	43,244	0	978,798	0	978,798
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	1,539,431	0	0	0	1,539,431	0	1,539,431	0
Oper & Maint of Plant Serv w/o Grants	2600	5,153,566	0	0	12,418	0	5,141,148	5,141,148	0
Student Transportation Services	2700-2799	2,163,841	0	226,426	0	1,937,415	0	1,937,415	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	36,589	0	0	0	36,589	0	36,589	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,405,688	0	81,596	0	0	2,324,092	0	2,324,092
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	153,198	0	0	0	0	153,198	153,198	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	80,097	0	0	0	0	80,097	0	80,097
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	173,468	0	0	900	172,568	0	172,568	0
Food Services Operations	3100	1,993,278	765,243	11,484	0	1,216,551	0	1,216,551	0
Enterprise Operations	3200	3,526	0	0	0	3,526	0	3,526	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	191,704	0	0	0	191,704	0	191,704	0
Education for Adults	3400	2,225,704	0	14,856	837,600	1,373,248	0	1,373,248	0
Facil Acquisition & Construction Svcs	4000	643,760	0	509,421	30,621	103,718	0	103,718	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	264,491	0	0	264,491	0	0	0	0
Total All Programs		67,374,197	765,243	1,414,292	1,792,208	54,031,108	9,371,346	59,418,371	3,984,083



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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	7.41
Direct Costs (34 CFR 75.567)	50,034,697	59,418,371
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,339,327	3,984,083
Carry Forward: From FY 2020-2021 Data	-482,291	417,979
Total Indirect Costs	1,857,036 (A)	4,402,062 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	59,418,371	
Actual Indirect Costs:		
Admin. Charges	3,984,083	
Carry Forward: From FY 2020-2021 Data	-482,291	
Total Indirect Costs	3,501,792	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.19 X 59,418,371	3,083,813	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,501,792	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	417,979	

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)	15.25 %	18.17 %
Direct Costs (34 CFR 75.567)	45,489,944 (B)	54,031,108 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,217,160	9,371,346
Carry Forward: From FY 2020-2021 Data	-684,574	447,028
Total Indirect Costs	5,532,586 (A)	9,818,374 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	54,031,108	
Actual Indirect Costs:		
Admin. Charges	9,371,346	
Carry Forward: From FY 2020-2021 Data	-684,574	
Total Indirect Costs	8,686,772	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.25 X 54,031,108	8,239,744 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,686,772 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	447,028	

* 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.