



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880

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	773,184,974	2,200	724,893	100,260,121	672,197,760	0	672,197,760	0
Support Serv-Students	2100-2199	126,692,939	0	43,883	4,826,404	121,822,652	0	121,822,652	0
Support Serv-Inst Staff	2200-2219, 2221-2299	142,697,620	0	1,150	10,186,118	132,510,352	0	132,510,352	0
Educational Library Services	2220	826,002	0	0	438,570	387,432	0	387,432	0
Support Serv-General Admin w/ Grants	2300	3,423,661	0	0	2,787,461	636,200	0	636,200	0
Support Serv-General Admin w/o Grants	2300	10,176,381	0	0	-10,188	0	10,186,569	10,186,569	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	4,619,979	0	0	0	0	4,619,979	0	4,619,979
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,081,076	0	0	0	1,081,076	0	1,081,076	0
Sup Serv-School Admin	2400-2499	150,881,997	0	176,997	1,835,237	148,869,763	0	148,869,763	0
Sup Serv-Business w/ Grants	2500	6,523,930	0	0	585,468	5,938,462	0	5,938,462	0
Sup Serv-Business w/o Grants	2500	27,500,905	208	2,005,467	312,711	0	25,182,519	0	25,182,519
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	3,118,588	0	0	2,270,385	848,203	0	848,203	0
Oper & Maint of Plant Serv w/o Grants	2600	80,183,785	472	27,549	9,758,488	0	70,397,276	70,397,276	0
Student Transportation Services	2700-2799	37,781,274	0	152	2,166,284	35,614,838	0	35,614,838	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,371,716	0	0	1,286,917	84,799	0	84,799	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	124,528,932	0	23,180	5,695,330	0	118,810,422	0	118,810,422
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	4,014,226	0	0	296	4,013,930	0	4,013,930	0
Other Sup Services w Grants	2900	2,650,067	0	0	6,404,819	-3,754,752	0	-3,754,752	0
Other Sup Services w/o Grants	2900	45,763,577	0	0	48,103	0	45,715,474	0	45,715,474
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	6,781,876	0	6,245	47,921	6,727,710	0	6,727,710	0
Food Services Operations	3100	50,605,706	17,879,644	0	787,425	31,938,637	0	31,938,637	0
Enterprise Operations	3200	77,864	0	0	0	77,864	0	77,864	0
Enterprise Instructional	3210	16,606	0	0	0	16,606	0	16,606	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	18,956,429	0	0	282,933	18,673,496	0	18,673,496	0
Education for Adults	3400	25,593,335	0	0	3,941,869	21,651,466	0	21,651,466	0
Facil Acquisition & Construction Svcs	4000	29,483,896	0	5,352,199	4,029,280	20,102,417	0	20,102,417	0
Other Uses	5000	1,501,500	0	0	1,501,500	0	0	0	0
Debt Service	5100	80,925,434	0	0	80,473,331	452,103	0	452,103	0
Total All Programs		1,760,964,275	17,882,524	8,361,715	239,916,783	1,219,891,014	274,912,239	1,300,474,859	194,328,394



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	1,102,860,928	1,300,474,859
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	94,560,967	194,328,394
Carry Forward: From FY 2020-2021 Data	16,390,551	74,169,085
Total Indirect Costs	110,951,518 (A)	268,497,479 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	1,300,474,859	
Actual Indirect Costs:		
Admin. Charges	194,328,394	
Carry Forward: From FY 2020-2021 Data	16,390,551	
Total Indirect Costs	210,718,945	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,300,474,859	136,549,860	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	210,718,945	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	74,169,085	

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)	16.63 %	27.03 %
Direct Costs (34 CFR 75.567)	1,024,631,122 (B)	1,219,891,014 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	152,800,009	274,912,239
Carry Forward: From FY 2020-2021 Data	-17,252,773	54,791,590
Total Indirect Costs	135,547,236 (A)	329,703,829 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	1,219,891,014	
Actual Indirect Costs:		
Admin. Charges	274,912,239	
Carry Forward: From FY 2020-2021 Data	-17,252,773	
Total Indirect Costs	257,659,466	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.63 X 1,219,891,014	202,867,876 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	257,659,466 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	54,791,590	

* 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.