



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980

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	97,767,058	48,498	1,070,680	5,741,007	90,906,873	0	90,906,873	0
Support Serv-Students	2100-2199	15,557,159	170	23,380	2,530,680	13,002,929	0	13,002,929	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,585,730	46,485	4,648	143,218	11,391,379	0	11,391,379	0
Educational Library Services	2220	130,563	0	0	2,000	128,563	0	128,563	0
Support Serv-General Admin w/ Grants	2300	150,231	0	147,955	0	2,276	0	2,276	0
Support Serv-General Admin w/o Grants	2300	1,202,683	3,542	23,683	351,483	0	823,975	823,975	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	1,690,766	11,055	0	0	0	1,679,711	0	1,679,711
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	661,173	0	0	113,596	547,577	0	547,577	0
Sup Serv-School Admin	2400-2499	14,818,449	92,391	2,604	221,163	14,502,291	0	14,502,291	0
Sup Serv-Business w/ Grants	2500	3,400,810	0	5,600	3,012,416	382,794	0	382,794	0
Sup Serv-Business w/o Grants	2500	4,136,047	71	786,200	571,920	0	2,777,856	0	2,777,856
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	177,040	0	0	86,617	90,423	0	90,423	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	220,042	0	0	0	0	220,042	220,042	0
Oper & Maint of Plant Serv w/ Grants	2600	1,378,810	0	0	183,281	1,195,529	0	1,195,529	0
Oper & Maint of Plant Serv w/o Grants	2600	16,282,724	1,383	284,710	0	0	15,996,631	15,996,631	0
Student Transportation Services	2700-2799	4,080,478	905	20,000	24,454	4,035,119	0	4,035,119	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,383,791	0	1,174,574	41,252	1,167,965	0	1,167,965	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	8,728,297	6,735	209,067	28,800	0	8,483,695	0	8,483,695
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	808,652	0	0	0	0	808,652	808,652	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	355,722	0	0	0	0	355,722	0	355,722
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	5,647,450	2,106,321	0	1,032,590	2,508,539	0	2,508,539	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	2,049,657	5,116	0	0	2,044,541	0	2,044,541	0
Education for Adults	3400	611,359	313	0	25,204	585,842	0	585,842	0
Facil Acquisition & Construction Svcs	4000	16,319,264	0	10,026,470	1,499,274	4,793,520	0	4,793,520	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,300,929	0	0	3,300,929	0	0	0	0
Total All Programs		213,444,884	2,322,985	13,779,571	18,909,884	147,286,160	31,146,284	165,135,460	13,296,984



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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)	8.50	8.25
Direct Costs (34 CFR 75.567)	120,098,547	165,135,460
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,762,701	13,296,984
Carry Forward: From FY 2020-2021 Data	1,068,703	329,173
Total Indirect Costs	7,831,404 (A)	13,626,157 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	165,135,460	
Actual Indirect Costs:		
Admin. Charges	13,296,984	
Carry Forward: From FY 2020-2021 Data	1,068,703	
Total Indirect Costs	14,365,687	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.5 X 165,135,460	14,036,514	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	14,365,687	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	329,173	

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)	19.60 %	22.68 %
Direct Costs (34 CFR 75.567)	108,035,157 (B)	147,286,160 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,305,543	31,146,284
Carry Forward: From FY 2020-2021 Data	-24,211	2,253,986
Total Indirect Costs	17,281,332 (A)	33,400,270 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	147,286,160	
Actual Indirect Costs:		
Admin. Charges	31,146,284	
Carry Forward: From FY 2020-2021 Data	-24,211	
Total Indirect Costs	31,122,073	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.60 X 147,286,160	28,868,087 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	31,122,073 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,253,986	

* 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.