



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1020

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	30,631,755	0	219,153	213,087	30,199,515	0	30,199,515	0
Support Serv-Students	2100-2199	3,749,520	0	50,145	0	3,699,375	0	3,699,375	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,236,711	0	156,714	0	3,079,997	0	3,079,997	0
Educational Library Services	2220	343,141	0	0	25,995	317,146	0	317,146	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	216,638	0	0	0	0	216,638	216,638	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	449,001	0	0	0	0	449,001	0	449,001
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,646,642	0	2,146	0	2,644,496	0	2,644,496	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	738,062	0	0	0	0	738,062	0	738,062
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	5,315,204	0	3,697	0	0	5,311,507	5,311,507	0
Student Transportation Services	2700-2799	517,495	0	0	0	517,495	0	517,495	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	980,198	0	0	0	0	980,198	0	980,198
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	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	275,000	0	0	275,000	0	0	0	0
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	963,527	423,251	12,793	0	527,483	0	527,483	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	118,477	0	0	0	118,477	0	118,477	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	109,300	0	109,300	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>50,290,671</b>	<b>423,251</b>	<b>553,948</b>	<b>514,082</b>	<b>41,103,984</b>	<b>7,695,406</b>	<b>46,632,129</b>	<b>2,167,261</b>



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.49	2.71
Direct Costs (34 CFR 75.567)	48,824,155	46,632,129
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,391,004	2,167,261
Carry Forward: From FY 2020-2021 Data	419,688	-905,797
Total Indirect Costs	2,810,692 (A)	1,261,464 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	46,632,129	
Actual Indirect Costs:		
Admin. Charges	2,167,261	
Carry Forward: From FY 2020-2021 Data	419,688	
Total Indirect Costs	2,586,949	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.49 X 46,632,129	3,492,746	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,586,949	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-905,797	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.92 %	16.13 %
Direct Costs (34 CFR 75.567)	42,950,634 (B)	41,103,984 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,805,708	7,695,406
Carry Forward: From FY 2020-2021 Data	-985,747	-1,067,215
Total Indirect Costs	8,819,961 (A)	6,628,191 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	41,103,984	
Actual Indirect Costs:		
Admin. Charges	7,695,406	
Carry Forward: From FY 2020-2021 Data	-985,747	
Total Indirect Costs	6,709,659	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.92 X 41,103,984	7,776,874 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,709,659 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-1,067,215	

\* 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.