



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1220

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	9,197,771	0	99,510	555,968	8,542,293	0	8,542,293	0		
Support Serv-Students	2100-2199	1,118,550	0	0	48,331	1,070,219	0	1,070,219	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	242,202	0	0	0	242,202	0	242,202	0		
Educational Library Services	2220	416	0	0	0	416	0	416	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	110,632	0	0	24,753	0	85,879	85,879	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	496,502	0	0	0	0	496,502	0	496,502		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,410,414	0	109	750	1,409,555	0	1,409,555	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	402,548	0	0	0	0	402,548	0	402,548		
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	20,979	0	0	0	20,979	0	20,979	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,386,871	0	173,862	0	0	2,213,009	2,213,009	0		
Student Transportation Services	2700-2799	611,028	0	130,476	0	480,552	0	480,552	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	980,765	0	21,038	0	0	959,727	0	959,727		
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	1,931	0	0	0	0	1,931	0	1,931		
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	924,703	383,360	68,060	0	473,283	0	473,283	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	422,922	0	346,628	0	76,294	0	76,294	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	59,664	0	0	59,664	0	0	0	0		
Total All Programs		18,387,898	383,360	839,683	689,466	12,315,793	4,159,596	14,614,681	1,860,708		



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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)	13,023,620	14,614,681
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,102,905	1,860,708
Carry Forward: From FY 2020-2021 Data	1,163,381	1,489,547
Total Indirect Costs	2,266,286 (A)	3,350,255 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	14,614,681	
Actual Indirect Costs:		
Admin. Charges	1,860,708	
Carry Forward: From FY 2020-2021 Data	1,163,381	
Total Indirect Costs	3,024,089	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 14,614,681	1,534,542	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,024,089	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,489,547	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	11,008,420 (B)	12,315,793 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,674,053	4,159,596
Carry Forward: From FY 2020-2021 Data	1,365,490	1,830,348
Total Indirect Costs	4,039,543 (A)	5,989,944 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	12,315,793	
Actual Indirect Costs:		
Admin. Charges	4,159,596	
Carry Forward: From FY 2020-2021 Data	1,365,490	
Total Indirect Costs	5,525,086	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 12,315,793	3,694,738 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	5,525,086 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,830,348	

* 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.