



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420

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	611,417,639	0	744,541	5,494,872	605,178,226	0	605,178,226	0
Support Serv-Students	2100-2199	80,613,860	0	11,546	9,752	80,592,562	0	80,592,562	0
Support Serv-Inst Staff	2200-2219, 2221-2299	48,117,944	0	45,960	704	48,071,280	0	48,071,280	0
Educational Library Services	2220	23,380,462	0	6,758	418,641	22,955,063	0	22,955,063	0
Support Serv-General Admin w/ Grants	2300	440,796	0	0	0	440,796	0	440,796	0
Support Serv-General Admin w/o Grants	2300	1,321,067	0	0	0	0	1,321,067	1,321,067	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	4,648,330	0	0	0	0	4,648,330	0	4,648,330
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	592,340	0	0	0	592,340	0	592,340	0
Sup Serv-School Admin	2400-2499	93,848,583	0	2,491	119,195	93,726,897	0	93,726,897	0
Sup Serv-Business w/ Grants	2500	4,035,945	0	8,798	3,122,093	905,054	0	905,054	0
Sup Serv-Business w/o Grants	2500	11,977,843	0	0	4,469,512	0	7,508,331	0	7,508,331
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	243,128	0	0	0	0	243,128	243,128	0
Oper & Maint of Plant Serv w/ Grants	2600	272,382	0	40,638	0	231,744	0	231,744	0
Oper & Maint of Plant Serv w/o Grants	2600	91,396,058	0	617,771	871	0	90,777,416	90,777,416	0
Student Transportation Services	2700-2799	27,892,456	0	1,130,029	0	26,762,427	0	26,762,427	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,520,067	0	0	0	1,520,067	0	1,520,067	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	30,779,684	0	0	1,500	0	30,778,184	0	30,778,184
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	1,161,728	0	0	0	0	1,161,728	1,161,728	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	1,062,610	0	0	0	1,062,610	0	1,062,610	0
Other Sup Services w/o Grants	2900	20,545	0	0	0	0	20,545	0	20,545
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	3,347,592	0	0	1,000	3,346,592	0	3,346,592	0
Food Services Operations	3100	32,275,523	11,415,201	404,692	369,145	20,086,485	0	20,086,485	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	13,595,904	0	30,885	389,166	13,175,853	0	13,175,853	0
Enterprise Non-Instructional	3220	5,836,875	0	103,243	286,586	5,447,046	0	5,447,046	0
Community Services	3300	1,049,640	0	0	174,103	875,537	0	875,537	0
Education for Adults	3400	1,520	0	0	0	1,520	0	1,520	0
Facil Acquisition & Construction Svcs	4000	17,768,097	0	17,764,188	0	3,909	0	3,909	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	15,958,644	0	0	15,958,644	0	0	0	0
<b>Total All Programs</b>		<b>1,124,577,262</b>	<b>11,415,201</b>	<b>20,911,540</b>	<b>30,815,784</b>	<b>924,976,008</b>	<b>136,458,729</b>	<b>1,018,479,347</b>	<b>42,955,390</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)	5.33	3.22
Direct Costs (34 CFR 75.567)	846,210,026	1,018,479,347
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	32,837,814	42,955,390
Carry Forward: From FY 2020-2021 Data	1,181,418	-10,148,141
Total Indirect Costs	34,019,232 (A)	32,807,249 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	1,018,479,347	
Actual Indirect Costs:		
Admin. Charges	42,955,390	
Carry Forward: From FY 2020-2021 Data	1,181,418	
Total Indirect Costs	44,136,808	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.33 X 1,018,479,347	54,284,949	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	44,136,808	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-10,148,141	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.97 %	13.57 %
Direct Costs (34 CFR 75.567)	767,837,660 (B)	924,976,008 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	106,155,945	136,458,729
Carry Forward: From FY 2020-2021 Data	308,812	-10,951,127
Total Indirect Costs	106,464,757 (A)	125,507,602 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	924,976,008	
Actual Indirect Costs:		
Admin. Charges	136,458,729	
Carry Forward: From FY 2020-2021 Data	308,812	
Total Indirect Costs	136,767,541	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.97 X      924,976,008	147,718,668 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	136,767,541 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-10,951,127	

\* 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.