



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1500

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	4,925,850	0	119,142	706,225	4,100,483	0	4,100,483	0
Support Serv-Students	2100-2199	374,589	0	0	102,728	271,861	0	271,861	0
Support Serv-Inst Staff	2200-2219, 2221-2299	181,954	0	51,042	15,025	115,887	0	115,887	0
Educational Library Services	2220	45,086	0	0	7,753	37,333	0	37,333	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	65,663	0	0	14,509	0	51,154	51,154	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	474,528	0	0	2,058	0	472,470	0	472,470
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	471,307	0	0	0	471,307	0	471,307	0
Sup Serv-Business w/ Grants	2500	3,996	0	0	3,368	628	0	628	0
Sup Serv-Business w/o Grants	2500	121,379	0	17,803	22,720	0	80,856	0	80,856
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	980,896	0	0	0	0	980,896	980,896	0
Student Transportation Services	2700-2799	335,332	0	0	0	335,332	0	335,332	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	254	0	0	0	254	0	254	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	377,980	0	4,890	0	0	373,090	0	373,090
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	0	0	0	0	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	576,062	312,102	91,364	0	172,596	0	172,596	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	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	92,173	0	0	92,173	0	0	0	0
Total All Programs		9,027,049	312,102	284,241	966,559	5,505,681	1,958,466	6,537,731	926,416



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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)	3.05	10.50
Direct Costs (34 CFR 75.567)	6,746,085	6,537,731
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	309,172	926,416
Carry Forward: From FY 2020-2021 Data	-173,733	553,282
Total Indirect Costs	135,439 (A)	1,479,698 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	6,537,731	
Actual Indirect Costs:		
Admin. Charges	926,416	
Carry Forward: From FY 2020-2021 Data	-173,733	
Total Indirect Costs	752,683	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.05 X 6,537,731	199,401	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	752,683	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	553,282	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.83 %	30.00 %
Direct Costs (34 CFR 75.567)	5,763,729 (B)	5,505,681 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,089,820	1,958,466
Carry Forward: From FY 2020-2021 Data	-218,835	647,854
Total Indirect Costs	870,985 (A)	2,606,320 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	5,505,681	
Actual Indirect Costs:		
Admin. Charges	1,958,466	
Carry Forward: From FY 2020-2021 Data	-218,835	
Total Indirect Costs	1,739,631	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.83 X 5,505,681	1,091,777 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,739,631 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	647,854	

* 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.