



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1510

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	9,612,744	0	15,847	199,341	9,397,556	0	9,397,556	0
Support Serv-Students	2100-2199	2,632,258	0	84,772	0	2,547,486	0	2,547,486	0
Support Serv-Inst Staff	2200-2219, 2221-2299	430,384	0	-2,718	0	433,102	0	433,102	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	137,079	0	0	0	0	137,079	137,079	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	261,501	0	0	0	0	261,501	0	261,501
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	53,094	0	0	0	53,094	0	53,094	0
Sup Serv-School Admin	2400-2499	1,203,504	0	0	0	1,203,504	0	1,203,504	0
Sup Serv-Business w/ Grants	2500	7,117	0	0	0	7,117	0	7,117	0
Sup Serv-Business w/o Grants	2500	299,882	0	0	0	0	299,882	0	299,882
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	140,733	0	0	0	140,733	0	140,733	0
Oper & Maint of Plant Serv w/o Grants	2600	1,752,502	0	15,528	0	0	1,736,974	1,736,974	0
Student Transportation Services	2700-2799	528,130	0	47,418	0	480,712	0	480,712	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	453,383	0	0	0	0	453,383	0	453,383
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	33,513	0	0	0	33,513	0	33,513	0
Food Services Operations	3100	908,813	347,651	70	0	561,092	0	561,092	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	1,024,751	0	0	0	1,024,751	0	1,024,751	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	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>19,479,388</b>	<b>347,651</b>	<b>160,917</b>	<b>199,341</b>	<b>15,882,660</b>	<b>2,888,819</b>	<b>17,756,713</b>	<b>1,014,766</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)	6.02	5.56
Direct Costs (34 CFR 75.567)	13,859,123	17,756,713
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	538,608	1,014,766
Carry Forward: From FY 2020-2021 Data	27,555	-26,633
Total Indirect Costs	566,163 (A)	988,133 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	17,756,713	
Actual Indirect Costs:		
Admin. Charges	1,014,766	
Carry Forward: From FY 2020-2021 Data	27,555	
Total Indirect Costs	1,042,321	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.02 X 17,756,713	1,068,954	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,042,321	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-26,633	

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)	16.66 %	18.97 %
Direct Costs (34 CFR 75.567)	12,469,968 (B)	15,882,660 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,979,949	2,888,819
Carry Forward: From FY 2020-2021 Data	-117,909	124,859
Total Indirect Costs	1,862,040 (A)	3,013,678 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	15,882,660	
Actual Indirect Costs:		
Admin. Charges	2,888,819	
Carry Forward: From FY 2020-2021 Data	-117,909	
Total Indirect Costs	2,770,910	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.66 X 15,882,660	2,646,051 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,770,910 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	124,859	

\* 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.