



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1520

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	38,649,731	0	153,910	0	38,495,821	0	38,495,821	0		
Support Serv-Students	2100-2199	5,595,670	0	756,430	223,591	4,615,649	0	4,615,649	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,922,996	0	246,708	0	4,676,288	0	4,676,288	0		
Educational Library Services	2220	279,639	0	0	3,108	276,531	0	276,531	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	909,318	0	0	337,360	0	571,958	571,958	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	577,878	0	2,299	0	0	575,579	0	575,579		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	4,627,566	0	6,493	1,542	4,619,531	0	4,619,531	0		
Sup Serv-Business w/ Grants	2500	14,956	0	0	11,700	3,256	0	3,256	0		
Sup Serv-Business w/o Grants	2500	870,223	0	14,371	43,013	0	812,839	0	812,839		
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	84,354	0	49,091	0	35,263	0	35,263	0		
Oper & Maint of Plant Serv w/o Grants	2600	8,717,050	0	78,725	0	0	8,638,325	8,638,325	0		
Student Transportation Services	2700-2799	2,543,050	0	149,108	0	2,393,942	0	2,393,942	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	11,370,351	0	255,892	0	0	11,114,459	0	11,114,459		
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	1,017,457	0	0	25,643	0	991,814	0	991,814		
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	2,099,278	836,136	32,931	0	1,230,211	0	1,230,211	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	724,657	0	2,875	0	721,782	0	721,782	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	310,329	0	310,329	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	477,339	0	0	477,339	0	0	0	0		
<b>Total All Programs</b>		<b>83,791,842</b>	<b>836,136</b>	<b>2,059,162</b>	<b>1,123,296</b>	<b>57,068,274</b>	<b>22,704,974</b>	<b>66,278,557</b>	<b>13,494,691</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	48,884,635	66,278,557
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,727,717	13,494,691
Carry Forward: From FY 2020-2021 Data	16,700,361	23,235,804
Total Indirect Costs	19,428,078 (A)	36,730,495 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	66,278,557	
Actual Indirect Costs:		
Admin. Charges	13,494,691	
Carry Forward: From FY 2020-2021 Data	16,700,361	
Total Indirect Costs	30,195,052	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 66,278,557	6,959,248	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	30,195,052	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	23,235,804	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	42,958,188 (B)	57,068,274 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,305,571	22,704,974
Carry Forward: From FY 2020-2021 Data	17,422,831	23,007,323
Total Indirect Costs	24,728,402 (A)	45,712,297 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	57,068,274	
Actual Indirect Costs:		
Admin. Charges	22,704,974	
Carry Forward: From FY 2020-2021 Data	17,422,831	
Total Indirect Costs	40,127,805	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 57,068,274	17,120,482 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	40,127,805 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	23,007,323	

\* 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.