



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550

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	251,192,290	0	722,837	8,048,421	242,421,032	0	242,421,032	0
Support Serv-Students	2100-2199	33,107,705	0	5,185	92,690	33,009,830	0	33,009,830	0
Support Serv-Inst Staff	2200-2219, 2221-2299	17,329,004	0	218,069	27,559	17,083,376	0	17,083,376	0
Educational Library Services	2220	6,386,388	0	14,788	1,080	6,370,520	0	6,370,520	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,007,891	0	0	491,438	0	1,516,453	1,516,453	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	1,561,166	60	0	108	0	1,560,998	0	1,560,998
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,576,518	0	0	1,609	1,574,909	0	1,574,909	0
Sup Serv-School Admin	2400-2499	30,996,677	0	222,864	8,123	30,765,690	0	30,765,690	0
Sup Serv-Business w/ Grants	2500	949,529	0	0	850,735	98,794	0	98,794	0
Sup Serv-Business w/o Grants	2500	5,319,638	0	0	518,762	0	4,800,876	0	4,800,876
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	551,117	0	0	0	0	551,117	551,117	0
Oper & Maint of Plant Serv w/ Grants	2600	612,882	0	0	340,640	272,242	0	272,242	0
Oper & Maint of Plant Serv w/o Grants	2600	43,258,746	0	844,558	926,889	0	41,487,299	41,487,299	0
Student Transportation Services	2700-2799	13,038,208	0	0	0	13,038,208	0	13,038,208	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	68,379	0	0	56,249	12,130	0	12,130	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	18,704,872	0	2,356,721	1,239,333	0	15,108,818	0	15,108,818
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	1,070,563	0	0	0	0	1,070,563	1,070,563	0
Planning/Evaluation	2810-2814	26,996	0	0	0	26,996	0	26,996	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	424,362	0	20	28,885	0	395,457	0	395,457
Volunteer Services	2910	95,572	0	0	200	95,372	0	95,372	0
Non-Instructional Services	3000-3099	27,645	0	0	27,645	0	0	0	0
Food Services Operations	3100	12,658,918	5,590,094	159,800	318,546	6,590,478	0	6,590,478	0
Enterprise Operations	3200	20,026	0	0	0	20,026	0	20,026	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	456,428	0	0	0	456,428	0	456,428	0
Education for Adults	3400	123,300	0	0	0	123,300	0	123,300	0
Facil Acquisition & Construction Svcs	4000	8,624,291	0	8,305,654	291,376	27,261	0	27,261	0
Other Uses	5000	2,066	0	0	2,066	0	0	0	0
Debt Service	5100	14,816,592	0	0	13,040,271	1,776,321	0	1,776,321	0
Total All Programs		465,007,769	5,590,154	12,850,496	26,312,625	353,762,913	66,491,581	398,388,345	21,866,149



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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)	5.85	5.27
Direct Costs (34 CFR 75.567)	326,488,637	398,388,345
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,838,686	21,866,149
Carry Forward: From FY 2020-2021 Data	586,724	-852,845
Total Indirect Costs	22,425,410 (A)	21,013,304 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	398,388,345	
Actual Indirect Costs:		
Admin. Charges	21,866,149	
Carry Forward: From FY 2020-2021 Data	586,724	
Total Indirect Costs	22,452,873	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.85 X 398,388,345	23,305,718	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	22,452,873	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-852,845	

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)	16.40 %	21.16 %
Direct Costs (34 CFR 75.567)	296,285,072 (B)	353,762,913 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	47,990,698	66,491,581
Carry Forward: From FY 2020-2021 Data	-123,272	8,351,191
Total Indirect Costs	47,867,426 (A)	74,842,772 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	353,762,913	
Actual Indirect Costs:		
Admin. Charges	66,491,581	
Carry Forward: From FY 2020-2021 Data	-123,272	
Total Indirect Costs	66,368,309	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.40 X 353,762,913	58,017,118 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	66,368,309 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	8,351,191	

* 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.