



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1600

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	2,532,353	0	242,823	43,477	2,246,053	0	2,246,053	0
Support Serv-Students	2100-2199	174,107	0	0	0	174,107	0	174,107	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,947	0	0	0	4,947	0	4,947	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	253,960	0	0	9,096	0	244,864	244,864	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	25,780	0	0	23,726	2,054	0	2,054	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	146,828	0	0	-23,724	0	170,552	0	170,552
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	98,462	0	0	0	98,462	0	98,462	0
Sup Serv-Business w/ Grants	2500	35,507	0	0	32,172	3,335	0	3,335	0
Sup Serv-Business w/o Grants	2500	171,206	0	0	-32,172	0	203,378	0	203,378
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	6,161	0	0	0	6,161	0	6,161	0
Oper & Maint of Plant Serv w/o Grants	2600	422,701	0	0	0	0	422,701	422,701	0
Student Transportation Services	2700-2799	345,074	0	139,110	0	205,964	0	205,964	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,054	0	0	0	2,054	0	2,054	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	63,125	0	0	0	0	63,125	0	63,125
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	68,438	0	0	0	68,438	0	68,438	0
Food Services Operations	3100	275,169	107,949	0	0	167,220	0	167,220	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	66,580	0	66,580	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	105,984	0	0	105,984	0	0	0	0
<b>Total All Programs</b>		<b>4,798,436</b>	<b>107,949</b>	<b>448,513</b>	<b>158,559</b>	<b>2,978,795</b>	<b>1,104,620</b>	<b>3,646,360</b>	<b>437,055</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	3,234,101	3,646,360
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	360,789	437,055
Carry Forward: From FY 2020-2021 Data	387,598	441,785
Total Indirect Costs	748,387 (A)	878,840 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	3,646,360	
Actual Indirect Costs:		
Admin. Charges	437,055	
Carry Forward: From FY 2020-2021 Data	387,598	
Total Indirect Costs	824,653	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,646,360	382,868	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	824,653	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	441,785	

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)	2,666,119 (B)	2,978,795 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	856,197	1,104,620
Carry Forward: From FY 2020-2021 Data	665,860	876,841
Total Indirect Costs	1,522,057 (A)	1,981,461 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	2,978,795	
Actual Indirect Costs:		
Admin. Charges	1,104,620	
Carry Forward: From FY 2020-2021 Data	665,860	
Total Indirect Costs	1,770,480	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,978,795	893,639 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,770,480 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	876,841	

\* 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.