



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2515

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	7,196,875	0	0	541,736	6,655,139	0	6,655,139	0		
Support Serv-Students	2100-2199	235,826	0	0	4,519	231,307	0	231,307	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	5,055	0	0	0	5,055	0	5,055	0		
Educational Library Services	2220	49,705	0	0	1,209	48,496	0	48,496	0		
Support Serv-General Admin w/ Grants	2300	215,316	0	0	0	215,316	0	215,316	0		
Support Serv-General Admin w/o Grants	2300	32,795	0	0	0	0	32,795	32,795	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	20,000	0	0	20,000	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	458,084	0	0	0	0	458,084	0	458,084		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	350,194	0	0	0	350,194	0	350,194	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	0	0	0	0	0	0	0	0		
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	1,064,476	0	0	0	0	1,064,476	1,064,476	0		
Student Transportation Services	2700-2799	208,537	0	0	0	208,537	0	208,537	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	374,078	0	106,182	0	0	267,896	0	267,896		
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	511	0	0	0	511	0	511	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	471,680	225,982	9,948	0	235,750	0	235,750	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	2,000	0	2,000	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>10,685,132</b>	<b>225,982</b>	<b>118,130</b>	<b>567,464</b>	<b>7,950,305</b>	<b>1,823,251</b>	<b>9,047,576</b>	<b>725,980</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	7.24
Direct Costs (34 CFR 75.567)	6,338,586	9,047,576
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	405,892	725,980
Carry Forward: From FY 2020-2021 Data	152,943	-71,072
Total Indirect Costs	558,835 (A)	654,908 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	9,047,576	
Actual Indirect Costs:		
Admin. Charges	725,980	
Carry Forward: From FY 2020-2021 Data	152,943	
Total Indirect Costs	878,923	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,047,576	949,995	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	878,923	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-71,072	

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)	28.49 %	17.48 %
Direct Costs (34 CFR 75.567)	5,416,410 (B)	7,950,305 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	991,324	1,823,251
Carry Forward: From FY 2020-2021 Data	7,926	-433,865
Total Indirect Costs	999,250 (A)	1,389,386 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	7,950,305	
Actual Indirect Costs:		
Admin. Charges	1,823,251	
Carry Forward: From FY 2020-2021 Data	7,926	
Total Indirect Costs	1,831,177	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.49 X 7,950,305	2,265,042 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,831,177 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-433,865	

\* 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.