



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2520

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	12,272,493	0	167,206	63,590	12,041,697	0	12,041,697	0
Support Serv-Students	2100-2199	3,406,203	0	40,599	472,506	2,893,098	0	2,893,098	0
Support Serv-Inst Staff	2200-2219, 2221-2299	195,747	0	0	5,292	190,455	0	190,455	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	67,530	0	0	0	67,530	0	67,530	0
Support Serv-General Admin w/o Grants	2300	48,087	0	0	0	0	48,087	48,087	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	212,077	0	745	1,651	0	209,681	0	209,681
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	902,686	0	0	0	902,686	0	902,686	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	26,244	0	0	0	0	26,244	0	26,244
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	1,600,331	0	15,381	0	0	1,584,950	1,584,950	0
Student Transportation Services	2700-2799	357,567	0	5,458	0	352,109	0	352,109	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	628,208	0	6,900	0	0	621,308	0	621,308
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	0	0	0	0	0	0	0	0
Food Services Operations	3100	1,456,884	653,661	63,227	48,591	691,405	0	691,405	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	282,546	0	3,733	0	278,813	0	278,813	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,915,460	0	1,915,460	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
Total All Programs		23,372,063	653,661	2,218,709	591,630	17,417,793	2,490,270	19,050,830	857,233



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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)	9.10	0.62
Direct Costs (34 CFR 75.567)	13,710,878	19,050,830
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	951,289	857,233
Carry Forward: From FY 2020-2021 Data	136,727	-739,666
Total Indirect Costs	1,088,016 (A)	117,567 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	19,050,830	
Actual Indirect Costs:		
Admin. Charges	857,233	
Carry Forward: From FY 2020-2021 Data	136,727	
Total Indirect Costs	993,960	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.1 X 19,050,830	1,733,626	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	993,960	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-739,666	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.30 %	5.59 %
Direct Costs (34 CFR 75.567)	12,062,846 (B)	17,417,793 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,426,232	2,490,270
Carry Forward: From FY 2020-2021 Data	51,287	-1,516,789
Total Indirect Costs	2,477,519 (A)	973,481 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	17,417,793	
Actual Indirect Costs:		
Admin. Charges	2,490,270	
Carry Forward: From FY 2020-2021 Data	51,287	
Total Indirect Costs	2,541,557	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.30 X 17,417,793	4,058,346 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,541,557 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-1,516,789	

* 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.