



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0560

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	3,161,557	0	13,445	41,255	3,106,857	0	3,106,857	0		
Support Serv-Students	2100-2199	231,294	0	0	0	231,294	0	231,294	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,347	0	0	0	4,347	0	4,347	0		
Educational Library Services	2220	44,093	0	0	0	44,093	0	44,093	0		
Support Serv-General Admin w/ Grants	2300	2,694	0	0	0	2,694	0	2,694	0		
Support Serv-General Admin w/o Grants	2300	282,891	0	0	3,635	0	279,256	279,256	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	213,968	0	0	0	213,968	0	213,968	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	119,183	0	0	0	0	119,183	0	119,183		
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	4,901	0	0	0	4,901	0	4,901	0		
Oper & Maint of Plant Serv w/o Grants	2600	501,056	0	2,849	0	0	498,207	498,207	0		
Student Transportation Services	2700-2799	181,183	0	0	0	181,183	0	181,183	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	24,450	0	22,450	0	2,000	0	2,000	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	64,165	0	44,646	0	0	19,519	0	19,519		
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	13,410	0	0	0	0	13,410	0	13,410		
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	277,717	109,949	0	0	167,768	0	167,768	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	0	0	0	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		5,126,909	109,949	83,390	44,890	3,959,105	929,575	4,736,568	152,112		



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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)	3.26	2.95
Direct Costs (34 CFR 75.567)	3,965,514	4,736,568
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	74,193	152,112
Carry Forward: From FY 2020-2021 Data	-9,913	-12,213
Total Indirect Costs	64,280 (A)	139,899 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	4,736,568	
Actual Indirect Costs:		
Admin. Charges	152,112	
Carry Forward: From FY 2020-2021 Data	-9,913	
Total Indirect Costs	142,199	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.26 X 4,736,568	154,412	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	142,199	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-12,213	

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)	20.88 %	24.11 %
Direct Costs (34 CFR 75.567)	3,331,147 (B)	3,959,105 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	697,999	929,575
Carry Forward: From FY 2020-2021 Data	-78,082	24,832
Total Indirect Costs	619,917 (A)	954,407 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	3,959,105	
Actual Indirect Costs:		
Admin. Charges	929,575	
Carry Forward: From FY 2020-2021 Data	-78,082	
Total Indirect Costs	851,493	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.88 X 3,959,105	826,661 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	851,493 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	24,832	

* 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.