



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0960

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	932,965	0	3,576	-78,667	1,008,056	0	1,008,056	0		
Support Serv-Students	2100-2199	181,488	0	0	0	181,488	0	181,488	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	20,116	0	0	0	20,116	0	20,116	0		
Educational Library Services	2220	7,884	0	0	6,829	1,055	0	1,055	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	238,381	0	0	95,208	0	143,173	143,173	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	62,877	0	0	0	62,877	0	62,877	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	94,803	0	0	0	0	94,803	0	94,803		
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	210,144	2,110	35,000	2,995	0	170,039	170,039	0		
Student Transportation Services	2700-2799	103,395	0	0	0	103,395	0	103,395	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	13,039	0	0	0	0	13,039	0	13,039		
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	95,994	46,343	3,125	0	46,526	0	46,526	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	31,937	0	0	9,000	22,937	0	22,937	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	10,187	0	0	3,000	7,187	0	7,187	0		
Total All Programs		2,003,210	48,453	41,701	38,365	1,453,637	421,054	1,766,849	107,842		



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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)	1.47	8.32
Direct Costs (34 CFR 75.567)	1,162,138	1,766,849
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	63,059	107,842
Carry Forward: From FY 2020-2021 Data	-42,677	39,192
Total Indirect Costs	20,382 (A)	147,034 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	1,766,849	
Actual Indirect Costs:		
Admin. Charges	107,842	
Carry Forward: From FY 2020-2021 Data	-42,677	
Total Indirect Costs	65,165	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.47 X 1,766,849	25,973	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	65,165	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	39,192	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	859,763 (B)	1,453,637 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	280,922	421,054
Carry Forward: From FY 2020-2021 Data	545,330	530,293
Total Indirect Costs	826,252 (A)	951,347 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	1,453,637	
Actual Indirect Costs:		
Admin. Charges	421,054	
Carry Forward: From FY 2020-2021 Data	545,330	
Total Indirect Costs	966,384	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,453,637	436,091 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	966,384 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	530,293	

* 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.