



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1360

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	17,833,854	0	129,605	857,476	16,846,773	0	16,846,773	0		
Support Serv-Students	2100-2199	1,426,036	0	0	0	1,426,036	0	1,426,036	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,543,064	0	0	0	2,543,064	0	2,543,064	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	234,836	0	0	0	0	234,836	234,836	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	62,959	0	0	0	62,959	0	62,959	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	501,052	0	0	0	0	501,052	0	501,052		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,899,198	0	0	0	1,899,198	0	1,899,198	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	750,683	0	19,921	310,495	0	420,267	0	420,267		
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	172,106	0	0	0	0	172,106	172,106	0		
Oper & Maint of Plant Serv w/ Grants	2600	98,278	0	0	0	98,278	0	98,278	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,895,939	0	19,353	0	0	2,876,586	2,876,586	0		
Student Transportation Services	2700-2799	1,297,341	0	391,153	0	906,188	0	906,188	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	879,540	0	298,179	0	0	581,361	0	581,361		
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	4,721	0	0	4,721	0	0	0	0		
Food Services Operations	3100	1,065,741	357,591	52,188	0	655,962	0	655,962	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	844	0	0	0	844	0	844	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	37,450	0	37,450	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	27,573	0	0	27,573	0	0	0	0		
<b>Total All Programs</b>		<b>31,731,215</b>	<b>357,591</b>	<b>947,849</b>	<b>1,200,265</b>	<b>24,439,302</b>	<b>4,786,208</b>	<b>27,722,830</b>	<b>1,502,680</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)	5.63	5.41
Direct Costs (34 CFR 75.567)	23,477,854	27,722,830
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,243,470	1,502,680
Carry Forward: From FY 2020-2021 Data	54,537	-3,578
Total Indirect Costs	2,298,007 (A)	1,499,102 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	27,722,830	
Actual Indirect Costs:		
Admin. Charges	1,502,680	
Carry Forward: From FY 2020-2021 Data	54,537	
Total Indirect Costs	1,557,217	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.63 X 27,722,830	1,560,795	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,557,217	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-3,578	

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)	15.35 %	23.36 %
Direct Costs (34 CFR 75.567)	21,357,180 (B)	24,439,302 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,927,168	4,786,208
Carry Forward: From FY 2020-2021 Data	-111,446	923,329
Total Indirect Costs	3,815,722 (A)	5,709,537 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	24,439,302	
Actual Indirect Costs:		
Admin. Charges	4,786,208	
Carry Forward: From FY 2020-2021 Data	-111,446	
Total Indirect Costs	4,674,762	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.35 X 24,439,302	3,751,433 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,674,762 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	923,329	

\* 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.