Colorado Department of Education
Indirect Cost Report
Colorado School District/BOCES
District: 1460
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	1,549,633	0	0	39,497	1,510,136	0	1,510,136	0
Support Serv-Students	2100-2199	58,542	0	0	624	57,918	0	57,918	0
Support Serv-Inst Staff	2200-2219, 2221-2299	22,021	0	0	0	22,021	0	22,021	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	18,194	0	5,539	0	12,655	0	12,655	0
Support Serv-General Admin w/o Grants	2300	287,042	0	189	4,095	0	282,758	282,758	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	9,439	0	0	9,439	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	15,954	0	0	0	15,954	0	15,954	0
Sup Serv-Business w/ Grants	2500	1,364	0	0	0	1,364	0	1,364	0
Sup Serv-Business w/o Grants	2500	164,266	0	0	48,638	0	115,628	0	115,628
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	5,184	0	0	0	5,184	0	5,184	0
Oper & Maint of Plant Serv w/o Grants	2600	533,652	0	4,300	0	0	529,352	529,352	0
Student Transportation Services	2700-2799	161,822	0	0	0	161,822	0	161,822	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	22,073	0	0	0	0	22,073	0	22,073
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	180,072	79,995	367	0	99,710	0	99,710	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		3,029,258	79,995	10,395	102,293	1,886,764	949,811	2,698,874	137,701

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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)

	FY 2022-2023	FY 2024-2025
a) **APPLIED COSTS:**		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.36	6.27
Direct Costs (34 CFR 75.567)	2,095,848	2,698,874
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	87,700	137,701
Carry Forward: From FY 2020-2021 Data	-15,509	31,510
Total Indirect Costs	72,191 (A)	169,211 (A)
b) **ACTUAL COSTS:**		
(From FY 2022-2023)		
Actual Direct Costs	2,698,874	
Actual Indirect Costs:		
Admin. Charges	137,701	
Carry Forward: From FY 2020-2021 Data	-15,509	
Total Indirect Costs	122,192	

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.36 X 2,698,874	90,682	
Should Have Recovered Actual		
Indirect Costs for (From FY 2022-2023)	122,192	
Under or (Over) Recovery (E – F)	31,510	
(For use in FY 2024–2025)		

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)	1,561,586 (B)	1,886,764 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	538,560	949,811
	Carry Forward: From FY 2020-2021 Data	535,905	919,687
	Total Indirect Costs	1,074,465 (A)	1,869,498 (A)

b)	**ACTUAL COSTS:** (From FY 2022-2023)	
	Actual Direct Costs	1,886,764
	Actual Indirect Costs:	
	Admin. Charges	949,811
	Carry Forward: From FY 2020-2021 Data	535,905
	Total Indirect Costs	1,485,716

c)	**CARRY FORWARD COMPUTATION:**	
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 30.00 X 1,886,764	566,029 (E)
	Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,485,716 (F)
	Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	919,687

* 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.