



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560

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	122,212,231	0	153,482	2,726,455	119,332,294	0	119,332,294	0
Support Serv-Students	2100-2199	17,900,547	0	8,219	1,120,504	16,771,824	0	16,771,824	0
Support Serv-Inst Staff	2200-2219, 2221-2299	15,641,884	0	57,426	123,734	15,460,724	0	15,460,724	0
Educational Library Services	2220	1,597,766	0	0	69	1,597,697	0	1,597,697	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	232,949	0	0	60,191	0	172,758	172,758	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	884,126	0	0	0	0	884,126	0	884,126
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	15,471,499	0	0	192,130	15,279,369	0	15,279,369	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,092,815	0	0	204,165	0	1,888,650	0	1,888,650
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	230,178	0	0	0	0	230,178	230,178	0
Oper & Maint of Plant Serv w/ Grants	2600	23,234	0	0	0	23,234	0	23,234	0
Oper & Maint of Plant Serv w/o Grants	2600	21,541,490	0	72,517	-18,347	0	21,487,320	21,487,320	0
Student Transportation Services	2700-2799	7,638,869	0	1,290,400	1,465	6,347,004	0	6,347,004	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	116,055	0	0	0	116,055	0	116,055	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,983,739	0	105,405	-26,769	0	4,905,103	0	4,905,103
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	660,855	0	0	0	0	660,855	660,855	0
Planning/Evaluation	2810-2814	100,026	0	0	0	100,026	0	100,026	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	104,989	0	0	-1,400	0	106,389	0	106,389
Volunteer Services	2910	45,732	0	0	-4349	50081	0	50081	0
Non-Instructional Services	3000-3099	33,109	0	0	0	33,109	0	33,109	0
Food Services Operations	3100	6,848,219	3,097,636	0	136,983	3,613,600	0	3,613,600	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	836,131	0	0	68,302	767,829	0	767,829	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	5,794,398	0	5,747,242	0	47,156	0	47,156	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,955,904	0	0	2,718,490	237,414	0	237,414	0
Total All Programs		227,946,745	3,097,636	7,434,691	7,301,623	179,777,416	30,335,379	202,328,527	7,784,268



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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)	1.87	5.09
Direct Costs (34 CFR 75.567)	174,731,655	202,328,527
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,295,889	7,784,268
Carry Forward: From FY 2020-2021 Data	-1,484,937	2,515,788
Total Indirect Costs	4,810,952 (A)	10,300,056 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	202,328,527	
Actual Indirect Costs:		
Admin. Charges	7,784,268	
Carry Forward: From FY 2020-2021 Data	-1,484,937	
Total Indirect Costs	6,299,331	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.87 X 202,328,527	3,783,543	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,299,331	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,515,788	

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)	17.86 %	16.56 %
Direct Costs (34 CFR 75.567)	153,302,439 (B)	179,777,416 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,933,041	30,335,379
Carry Forward: From FY 2020-2021 Data	1,207,809	-565,058
Total Indirect Costs	20,140,850 (A)	29,770,321 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	179,777,416	
Actual Indirect Costs:		
Admin. Charges	30,335,379	
Carry Forward: From FY 2020-2021 Data	1,207,809	
Total Indirect Costs	31,543,188	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.86 X 179,777,416	32,108,246 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	31,543,188 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-565,058	

* 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.