



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1570

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	9,934,161	0	0	69,083	9,865,078	0	9,865,078	0
Support Serv-Students	2100-2199	569,765	0	0	0	569,765	0	569,765	0
Support Serv-Inst Staff	2200-2219, 2221-2299	918,702	0	0	0	918,702	0	918,702	0
Educational Library Services	2220	241,363	0	0	14,157	227,206	0	227,206	0
Support Serv-General Admin w/ Grants	2300	18,116	0	0	0	18,116	0	18,116	0
Support Serv-General Admin w/o Grants	2300	188,063	0	0	0	0	188,063	188,063	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	567,713	0	0	26,479	0	541,234	0	541,234
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,037,673	0	0	1,850	1,035,823	0	1,035,823	0
Sup Serv-Business w/ Grants	2500	3	0	0	0	3	0	3	0
Sup Serv-Business w/o Grants	2500	396,070	0	0	20,851	0	375,219	0	375,219
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	1,373,887	0	22,500	0	0	1,351,387	1,351,387	0
Student Transportation Services	2700-2799	556,181	0	0	0	556,181	0	556,181	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	1,091,392	0	132,113	0	0	959,279	0	959,279
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	7,685	0	0	0	7,685	0	7,685	0
Other Sup Services w Grants	2900	69,384	0	0	0	69,384	0	69,384	0
Other Sup Services w/o Grants	2900	24,433	0	0	0	0	24,433	0	24,433
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	562,143	233,093	6,370	0	322,680	0	322,680	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		17,556,734	233,093	160,983	132,420	13,590,623	3,439,615	15,130,073	1,900,165



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	12,388,618	15,130,073
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,207,580	1,900,165
Carry Forward: From FY 2020-2021 Data	1,389,165	1,700,672
Total Indirect Costs	2,596,745 (A)	3,600,837 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	15,130,073	
Actual Indirect Costs:		
Admin. Charges	1,900,165	
Carry Forward: From FY 2020-2021 Data	1,389,165	
Total Indirect Costs	3,289,330	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 15,130,073	1,588,658	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,289,330	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,700,672	

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)	24.77 %	26.01 %
Direct Costs (34 CFR 75.567)	11,264,324 (B)	13,590,623 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,118,888	3,439,615
Carry Forward: From FY 2020-2021 Data	21,542	94,760
Total Indirect Costs	2,140,430 (A)	3,534,375 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	13,590,623	
Actual Indirect Costs:		
Admin. Charges	3,439,615	
Carry Forward: From FY 2020-2021 Data	21,542	
Total Indirect Costs	3,461,157	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.77 X 13,590,623	3,366,397 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,461,157 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	94,760	

* 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.