



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1580

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	5,870,305	0	7,501	6,592	5,856,212	0	5,856,212	0
Support Serv-Students	2100-2199	707,702	0	1,722	122,831	583,149	0	583,149	0
Support Serv-Inst Staff	2200-2219, 2221-2299	437,872	0	0	8,166	429,706	0	429,706	0
Educational Library Services	2220	3,776	0	0	3,776	0	0	0	0
Support Serv-General Admin w/ Grants	2300	226,093	0	218,950	0	7,143	0	7,143	0
Support Serv-General Admin w/o Grants	2300	126,452	0	0	0	0	126,452	126,452	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	198,434	0	0	0	0	198,434	0	198,434
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,020,237	0	0	51,442	968,795	0	968,795	0
Sup Serv-Business w/ Grants	2500	3,200	0	0	0	3,200	0	3,200	0
Sup Serv-Business w/o Grants	2500	268,920	0	0	0	0	268,920	0	268,920
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	97,106	0	0	0	97,106	0	97,106	0
Oper & Maint of Plant Serv w/o Grants	2600	1,244,368	0	32,629	0	0	1,211,739	1,211,739	0
Student Transportation Services	2700-2799	609,376	0	245,689	0	363,687	0	363,687	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	390,167	0	11,904	0	378,263	0	378,263	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	684,176	0	34,815	0	0	649,361	0	649,361
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	10,474	0	0	0	0	10,474	0	10,474
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	506,879	201,847	22,313	0	282,719	0	282,719	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	1,080	0	0	0	1,080	0	1,080	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	607,418	0	0	607,418	0	0	0	0
Total All Programs		13,014,035	201,847	575,523	800,225	8,971,060	2,465,380	10,309,251	1,127,189



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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)	8,219,106	10,309,251
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	868,419	1,127,189
Carry Forward: From FY 2020-2021 Data	640,647	685,365
Total Indirect Costs	1,509,066 (A)	1,812,554 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	10,309,251	
Actual Indirect Costs:		
Admin. Charges	1,127,189	
Carry Forward: From FY 2020-2021 Data	640,647	
Total Indirect Costs	1,767,836	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,309,251	1,082,471	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,767,836	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	685,365	

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 %	27.30 %
Direct Costs (34 CFR 75.567)	7,226,994 (B)	8,971,060 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,994,510	2,465,380
Carry Forward: From FY 2020-2021 Data	210,053	-15,885
Total Indirect Costs	2,204,563 (A)	2,449,495 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	8,971,060	
Actual Indirect Costs:		
Admin. Charges	2,465,380	
Carry Forward: From FY 2020-2021 Data	210,053	
Total Indirect Costs	2,675,433	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 8,971,060	2,691,318 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,675,433 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-15,885	

* 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.