



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1860

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	2,821,072	0	41,379	95,007	2,684,686	0	2,684,686	0
Support Serv-Students	2100-2199	177,590	0	0	0	177,590	0	177,590	0
Support Serv-Inst Staff	2200-2219, 2221-2299	47,126	0	0	46,654	472	0	472	0
Educational Library Services	2220	85,824	0	0	0	85,824	0	85,824	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	181,486	0	0	0	0	181,486	181,486	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	2,230	0	0	0	0	2,230	0	2,230
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	242,199	0	0	0	242,199	0	242,199	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	176,494	0	0	81,059	0	95,435	0	95,435
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	5,658	0	0	5,658	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	988,822	0	416,493	984	0	571,345	571,345	0
Student Transportation Services	2700-2799	238,578	0	0	0	238,578	0	238,578	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	181,438	0	0	0	0	181,438	0	181,438
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	194,294	72,916	0	3	121,375	0	121,375	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		5,342,811	72,916	457,872	229,365	3,550,724	1,031,934	4,303,555	279,103



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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)	5.09	7.95
Direct Costs (34 CFR 75.567)	4,762,234	4,303,555
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	71,631	279,103
Carry Forward: From FY 2020-2021 Data	2,912	62,964
Total Indirect Costs	74,543 (A)	342,067 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	4,303,555	
Actual Indirect Costs:		
Admin. Charges	279,103	
Carry Forward: From FY 2020-2021 Data	2,912	
Total Indirect Costs	282,015	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.09 X 4,303,555	219,051	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	282,015	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	62,964	

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)	3,013,431 (B)	3,550,724 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	535,342	1,031,934
Carry Forward: From FY 2020-2021 Data	1,235,730	1,202,447
Total Indirect Costs	1,771,072 (A)	2,234,381 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	3,550,724	
Actual Indirect Costs:		
Admin. Charges	1,031,934	
Carry Forward: From FY 2020-2021 Data	1,235,730	
Total Indirect Costs	2,267,664	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,550,724	1,065,217 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,267,664 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,202,447	

* 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.