



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140

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	26,673,326	0	688,603	485,796	25,498,927	0	25,498,927	0
Support Serv-Students	2100-2199	3,742,130	0	0	0	3,742,130	0	3,742,130	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,079,610	0	3,721	1,587	3,074,302	0	3,074,302	0
Educational Library Services	2220	302,037	0	0	8,747	293,290	0	293,290	0
Support Serv-General Admin w/ Grants	2300	21,649	0	1,874	0	19,775	0	19,775	0
Support Serv-General Admin w/o Grants	2300	518,914	0	0	97,236	0	421,678	421,678	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	315,041	0	0	0	0	315,041	0	315,041
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,840,137	0	1,862	0	2,838,275	0	2,838,275	0
Sup Serv-Business w/ Grants	2500	365,091	0	0	298,051	67,040	0	67,040	0
Sup Serv-Business w/o Grants	2500	765,368	0	1,728	21,385	0	742,255	0	742,255
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	163,430	0	49,965	0	113,465	0	113,465	0
Oper & Maint of Plant Serv w/o Grants	2600	4,897,446	0	32,820	0	0	4,864,626	4,864,626	0
Student Transportation Services	2700-2799	782,825	0	0	0	782,825	0	782,825	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	205,451	0	34,509	0	170,942	0	170,942	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,877,922	0	313,435	20,498	0	1,543,989	0	1,543,989
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	287,741	0	0	0	287,741	0	287,741	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	2,073,119	812,333	15,548	891	1,244,347	0	1,244,347	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	951,594	0	1,400	25,283	924,911	0	924,911	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,408,725	0	1,264,521	0	144,204	0	144,204	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	49,143	0	0	49,143	0	0	0	0
<b>Total All Programs</b>		<b>51,320,699</b>	<b>812,333</b>	<b>2,409,986</b>	<b>1,008,617</b>	<b>39,202,174</b>	<b>7,887,589</b>	<b>44,488,478</b>	<b>2,601,285</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.04	5.41
Direct Costs (34 CFR 75.567)	37,209,994	44,488,478
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,188,565	2,601,285
Carry Forward: From FY 2020-2021 Data	-110,577	-196,396
Total Indirect Costs	2,077,988 (A)	2,404,889 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	44,488,478	
Actual Indirect Costs:		
Admin. Charges	2,601,285	
Carry Forward: From FY 2020-2021 Data	-110,577	
Total Indirect Costs	2,490,708	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.04 X 44,488,478	2,687,104	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,490,708	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-196,396	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.56 %	20.07 %
Direct Costs (34 CFR 75.567)	32,893,852 (B)	39,202,174 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,852,965	7,887,589
Carry Forward: From FY 2020-2021 Data	-239,602	-19,958
Total Indirect Costs	5,613,363 (A)	7,867,631 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	39,202,174	
Actual Indirect Costs:		
Admin. Charges	7,887,589	
Carry Forward: From FY 2020-2021 Data	-239,602	
Total Indirect Costs	7,647,987	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.56 X 39,202,174	7,667,945 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	7,647,987 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-19,958	

\* 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.