



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1340

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	3,844,703	0	12,384	29,049	3,803,270	0	3,803,270	0	0	
Support Serv-Students	2100-2199	274,007	0	5,935	0	268,072	0	268,072	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	105,870	0	0	0	105,870	0	105,870	0	0	
Educational Library Services	2220	4,454	0	560	0	3,894	0	3,894	0	0	
Support Serv-General Admin w/ Grants	2300	13,950	0	0	0	13,950	0	13,950	0	0	
Support Serv-General Admin w/o Grants	2300	58,689	0	0	0	0	58,689	58,689	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	258,783	0	238	0	0	258,545	0	258,545	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	391,891	0	851	0	391,040	0	391,040	0	0	
Sup Serv-Business w/ Grants	2500	2,457	0	0	0	2,457	0	2,457	0	0	
Sup Serv-Business w/o Grants	2500	137,873	0	0	0	0	137,873	0	137,873	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	24,531	0	0	0	24,531	0	24,531	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	1,011,407	0	5,425	0	0	1,005,982	1,005,982	0	0	
Student Transportation Services	2700-2799	287,478	0	0	0	287,478	0	287,478	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,910	0	0	0	4,910	0	4,910	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	76,941	0	0	0	0	76,941	0	76,941	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0	0	
Sup Serv Central: Cabinet Level w/o Grants	2801	122,475	0	29,154	0	0	93,321	93,321	0	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	238,678	116,547	0	0	122,131	0	122,131	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	370,451	0	0	0	370,451	0	370,451	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
<b>Total All Programs</b>		<b>7,229,548</b>	<b>116,547</b>	<b>54,547</b>	<b>29,049</b>	<b>5,398,054</b>	<b>1,631,351</b>	<b>6,556,046</b>	<b>473,359</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>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	5.77
Direct Costs (34 CFR 75.567)	5,609,426	6,556,046
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	366,684	473,359
Carry Forward: From FY 2020-2021 Data	120,056	-94,970
Total Indirect Costs	486,740 (A)	378,389 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	6,556,046	
Actual Indirect Costs:		
Admin. Charges	473,359	
Carry Forward: From FY 2020-2021 Data	120,056	
Total Indirect Costs	593,415	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,556,046	688,385	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	593,415	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-94,970	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	4,600,729 (B)	5,398,054 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,078,211	1,631,351
Carry Forward: From FY 2020-2021 Data	263,765	275,700
Total Indirect Costs	1,341,976 (A)	1,907,051 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	5,398,054	
Actual Indirect Costs:		
Admin. Charges	1,631,351	
Carry Forward: From FY 2020-2021 Data	263,765	
Total Indirect Costs	1,895,116	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X       5,398,054	1,619,416 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,895,116 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	275,700	

\* 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.