



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1540

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	6,507,755	0	12,022	352,624	6,143,109	0	6,143,109	0
Support Serv-Students	2100-2199	807,788	0	0	0	807,788	0	807,788	0
Support Serv-Inst Staff	2200-2219, 2221-2299	453,875	0	33,427	0	420,448	0	420,448	0
Educational Library Services	2220	174,006	0	0	5,417	168,589	0	168,589	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	130,551	0	0	453	0	130,098	130,098	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	697,811	0	0	0	0	697,811	0	697,811
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	821,739	0	0	40,902	780,837	0	780,837	0
Sup Serv-Business w/ Grants	2500	23,967	0	0	0	23,967	0	23,967	0
Sup Serv-Business w/o Grants	2500	145,500	0	0	510	0	144,990	0	144,990
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	1,445,293	0	43,455	0	0	1,401,838	1,401,838	0
Student Transportation Services	2700-2799	722,496	0	0	0	722,496	0	722,496	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	447,869	0	0	0	0	447,869	0	447,869
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	512,812	0	0	51,036	0	461,776	0	461,776
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	9,091	0	0	3,000	6,091	0	6,091	0
Food Services Operations	3100	623,646	262,255	0	0	361,391	0	361,391	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	2,218	0	0	0	2,218	0	2,218	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
<b>Total All Programs</b>		<b>13,526,417</b>	<b>262,255</b>	<b>88,904</b>	<b>453,942</b>	<b>9,436,934</b>	<b>3,284,382</b>	<b>10,968,870</b>	<b>1,752,446</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	10,446,828	10,968,870
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	923,041	1,752,446
Carry Forward: From FY 2020-2021 Data	1,237,254	1,837,969
Total Indirect Costs	2,160,295 (A)	3,590,415 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	10,968,870	
Actual Indirect Costs:		
Admin. Charges	1,752,446	
Carry Forward: From FY 2020-2021 Data	1,237,254	
Total Indirect Costs	2,989,700	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,968,870	1,151,731	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,989,700	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,837,969	

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)	28.49 %	30.00 %
Direct Costs (34 CFR 75.567)	9,276,810 (B)	9,436,934 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,713,498	3,284,382
Carry Forward: From FY 2020-2021 Data	177,873	773,673
Total Indirect Costs	1,891,371 (A)	4,058,055 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	9,436,934	
Actual Indirect Costs:		
Admin. Charges	3,284,382	
Carry Forward: From FY 2020-2021 Data	177,873	
Total Indirect Costs	3,462,255	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.49 X 9,436,934	2,688,582 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,462,255 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	773,673	

\* 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.