



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1810

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	648,645	0	485	21,121	627,039	0	627,039	0		
Support Serv-Students	2100-2199	4,450	0	0	0	4,450	0	4,450	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	29,088	0	0	0	29,088	0	29,088	0		
Educational Library Services	2220	4,716	0	0	4,558	158	0	158	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	165,738	0	0	2,346	0	163,392	163,392	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	49,727	0	0	0	0	49,727	0	49,727		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	42,896	0	0	0	42,896	0	42,896	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	16,003	0	0	16,003	0	0	0	0		
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	192,786	0	0	0	0	192,786	192,786	0		
Student Transportation Services	2700-2799	84,697	0	0	0	84,697	0	84,697	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	5,445	0	0	0	0	5,445	0	5,445		
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	51,623	25,117	2,728	0	23,778	0	23,778	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	26,914	0	24,064	0	2,850	0	2,850	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	2,471	0	0	2,471	0	0	0	0		
<b>Total All Programs</b>		<b>1,325,199</b>	<b>25,117</b>	<b>27,277</b>	<b>46,499</b>	<b>814,956</b>	<b>411,350</b>	<b>1,171,134</b>	<b>55,172</b>		



# Colorado Department of Education

## Indirect Cost Report

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.34	7.61
Direct Costs (34 CFR 75.567)	1,053,010	1,171,134
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	37,012	55,172
Carry Forward: From FY 2020-2021 Data	6,144	33,911
Total Indirect Costs	43,156 (A)	89,083 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	1,171,134	
Actual Indirect Costs:		
Admin. Charges	55,172	
Carry Forward: From FY 2020-2021 Data	6,144	
Total Indirect Costs	61,316	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.34 X 1,171,134	27,405	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	61,316	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	33,911	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	750,085 (B)	814,956 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	328,606	411,350
Carry Forward: From FY 2020-2021 Data	420,569	587,432
Total Indirect Costs	749,175 (A)	998,782 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	814,956	
Actual Indirect Costs:		
Admin. Charges	411,350	
Carry Forward: From FY 2020-2021 Data	420,569	
Total Indirect Costs	831,919	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 814,956	244,487 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	831,919 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	587,432	

\* 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.