



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2740

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	7,862,388	0	191,118	232,774	7,438,496	0	7,438,496	0
Support Serv-Students	2100-2199	803,326	0	0	0	803,326	0	803,326	0
Support Serv-Inst Staff	2200-2219, 2221-2299	395,976	0	0	0	395,976	0	395,976	0
Educational Library Services	2220	44,780	0	395	6,719	37,666	0	37,666	0
Support Serv-General Admin w/ Grants	2300	115,383	0	0	112,241	3,142	0	3,142	0
Support Serv-General Admin w/o Grants	2300	62,628	0	0	11,014	0	51,614	51,614	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	199,542	0	0	7,714	0	191,828	0	191,828
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,079,290	0	910	8	1,078,372	0	1,078,372	0
Sup Serv-Business w/ Grants	2500	1,689	0	0	0	1,689	0	1,689	0
Sup Serv-Business w/o Grants	2500	331,353	0	6,174	0	0	325,179	0	325,179
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	1,312,701	0	45,379	854	0	1,266,468	1,266,468	0
Student Transportation Services	2700-2799	410,469	0	75,886	0	334,583	0	334,583	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	561,415	0	157,886	0	0	403,529	0	403,529
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	1,567	0	0	0	1567	0	1567	0
Non-Instructional Services	3000-3099	12,089	0	0	0	12,089	0	12,089	0
Food Services Operations	3100	588,345	275,763	27,485	0	285,097	0	285,097	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	88,146	2,789	0	0	85,357	0	85,357	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	924,115	0	924,115	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	52,725	0	0	52,725	0	0	0	0
<b>Total All Programs</b>		<b>14,847,927</b>	<b>278,552</b>	<b>1,429,348</b>	<b>424,049</b>	<b>10,477,360</b>	<b>2,238,618</b>	<b>11,795,442</b>	<b>920,536</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)	9.01	7.15
Direct Costs (34 CFR 75.567)	9,744,902	11,795,442
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	748,646	920,536
Carry Forward: From FY 2020-2021 Data	64,540	-77,693
Total Indirect Costs	813,186 (A)	842,843 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	11,795,442	
Actual Indirect Costs:		
Admin. Charges	920,536	
Carry Forward: From FY 2020-2021 Data	64,540	
Total Indirect Costs	985,076	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.01 X 11,795,442	1,062,769	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	985,076	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-77,693	

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)	20.96 %	22.13 %
Direct Costs (34 CFR 75.567)	8,759,502 (B)	10,477,360 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,657,087	2,238,618
Carry Forward: From FY 2020-2021 Data	37,002	79,565
Total Indirect Costs	1,694,089 (A)	2,318,183 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	10,477,360	
Actual Indirect Costs:		
Admin. Charges	2,238,618	
Carry Forward: From FY 2020-2021 Data	37,002	
Total Indirect Costs	2,275,620	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.96 X 10,477,360	2,196,055 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,275,620 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	79,565	

\* 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.