



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030

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	46,682,391	0	977,391	350,575	45,354,425	0	45,354,425	0		
Support Serv-Students	2100-2199	6,088,902	0	3,234	0	6,085,668	0	6,085,668	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	12,539,951	0	18	156	12,539,777	0	12,539,777	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	1,569,224	0	0	1,559,368	9,856	0	9,856	0		
Support Serv-General Admin w/o Grants	2300	937,022	0	0	0	0	937,022	937,022	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	1,252,598	0	0	0	0	1,252,598	0	1,252,598		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	6,837,423	0	6,221	0	6,831,202	0	6,831,202	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,705,707	585	0	0	0	1,705,122	0	1,705,122		
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	265,826	0	0	0	265,826	0	265,826	0		
Oper & Maint of Plant Serv w/o Grants	2600	9,051,440	0	13,415	0	0	9,038,025	9,038,025	0		
Student Transportation Services	2700-2799	2,590,848	0	4,376	0	2,586,472	0	2,586,472	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	465,469	0	0	0	465,469	0	465,469	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,920,212	0	0	0	0	6,920,212	0	6,920,212		
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	70,635	0	0	0	0	70,635	0	70,635		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	2,039,449	0	0	0	2,039,449	0	2,039,449	0		
Food Services Operations	3100	4,188,963	1,807,063	24,819	0	2,357,081	0	2,357,081	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	716,574	0	0	0	716,574	0	716,574	0		
Education for Adults	3400	8,181	0	0	0	8,181	0	8,181	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		
Total All Programs		103,930,815	1,807,648	1,029,474	1,910,099	79,259,980	19,923,614	89,235,027	9,948,567		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	75,414,654	89,235,027
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,165,850	9,948,567
Carry Forward: From FY 2020-2021 Data	2,107,532	2,686,421
Total Indirect Costs	9,273,382 (A)	12,634,988 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	89,235,027	
Actual Indirect Costs:		
Admin. Charges	9,948,567	
Carry Forward: From FY 2020-2021 Data	2,107,532	
Total Indirect Costs	12,056,099	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 89,235,027	9,369,678	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	12,056,099	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,686,421	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.21 %	28.57 %
Direct Costs (34 CFR 75.567)	67,816,576 (B)	79,259,980 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,595,725	19,923,614
Carry Forward: From FY 2020-2021 Data	-1,188,140	2,717,032
Total Indirect Costs	13,407,585 (A)	22,640,646 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	79,259,980	
Actual Indirect Costs:		
Admin. Charges	19,923,614	
Carry Forward: From FY 2020-2021 Data	-1,188,140	
Total Indirect Costs	18,735,474	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.21 X 79,259,980	16,018,442 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	18,735,474 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,717,032	

* 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.