



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1030

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	11,092,100	0	127,062	0	10,965,038	0	10,965,038	0
Support Serv-Students	2100-2199	1,635,488	0	0	21,689	1,613,799	0	1,613,799	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,161,827	0	52,464	0	1,109,363	0	1,109,363	0
Educational Library Services	2220	4,996	0	0	4,996	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	179,431	0	0	0	0	179,431	179,431	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	10,000	0	0	0	10,000	0	10,000	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	507,334	0	0	0	0	507,334	0	507,334
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,464,832	0	0	0	1,464,832	0	1,464,832	0
Sup Serv-Business w/ Grants	2500	14,472	0	0	0	14,472	0	14,472	0
Sup Serv-Business w/o Grants	2500	860,026	0	0	270,401	0	589,625	0	589,625
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	2,261,603	0	0	0	0	2,261,603	2,261,603	0
Student Transportation Services	2700-2799	851,883	0	163	0	851,720	0	851,720	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	370,504	0	0	0	0	370,504	0	370,504
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	113,598	0	0	0	0	113,598	113,598	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	18,406	0	0	0	0	18,406	0	18,406
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	634,483	229,151	13,296	0	392,036	0	392,036	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	3,460	0	0	0	3,460	0	3,460	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
Total All Programs		21,184,443	229,151	192,985	297,086	16,424,720	4,040,501	18,979,352	1,485,869



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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)	7.56	7.94
Direct Costs (34 CFR 75.567)	16,080,537	18,979,352
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	983,463	1,485,869
Carry Forward: From FY 2020-2021 Data	-30,396	20,634
Total Indirect Costs	953,067 (A)	1,506,503 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	18,979,352	
Actual Indirect Costs:		
Admin. Charges	1,485,869	
Carry Forward: From FY 2020-2021 Data	-30,396	
Total Indirect Costs	1,455,473	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.56 X 18,979,352	1,434,839	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,455,473	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	20,634	

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)	21.83 %	27.59 %
Direct Costs (34 CFR 75.567)	14,252,999 (B)	16,424,720 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,304,685	4,040,501
Carry Forward: From FY 2020-2021 Data	36,905	491,890
Total Indirect Costs	2,341,590 (A)	4,532,391 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	16,424,720	
Actual Indirect Costs:		
Admin. Charges	4,040,501	
Carry Forward: From FY 2020-2021 Data	36,905	
Total Indirect Costs	4,077,406	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.83 X 16,424,720	3,585,516 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,077,406 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	491,890	

* 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.