



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2830

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<br>A | Food<br>B      | Capital<br>C     | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 9,666,365             | 0              | 0                | 0                            | 9,666,365                       | 0                | 9,666,365                 | 0                |                         |  |
| Support Serv-Students                                    | 2100-2199            | 1,423,003             | 0              | 0                | 109,561                      | 1,313,442                       | 0                | 1,313,442                 | 0                |                         |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 2,198,591             | 0              | 161,218          | 10,015                       | 2,027,358                       | 0                | 2,027,358                 | 0                |                         |  |
| Educational Library Services                             | 2220                 | 2,410                 | 0              | 0                | 2,410                        | 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                 | 209,399               | 0              | 0                | 0                            | 0                               | 209,399          | 209,399                   | 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                 | 406,288               | 0              | 0                | 0                            | 0                               | 406,288          | 0                         | 406,288          |                         |  |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0              | 0                | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-School Admin                                    | 2400-2499            | 870,075               | 0              | 0                | 0                            | 870,075                         | 0                | 870,075                   | 0                |                         |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 14,008                | 0              | 0                | 14,008                       | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 227,576               | 0              | 0                | 10,670                       | 0                               | 216,906          | 0                         | 216,906          |                         |  |
| 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                 | 146,181               | 0              | 0                | 0                            | 0                               | 146,181          | 146,181                   | 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                 | 2,380,965             | 0              | 254,991          | 0                            | 0                               | 2,125,974        | 2,125,974                 | 0                |                         |  |
| Student Transportation Services                          | 2700-2799            | 349,738               | 0              | 14,363           | 0                            | 335,375                         | 0                | 335,375                   | 0                |                         |  |
| Sup Serv Cent w/ Grants                                  | 2800-2809, 2815-2899 | 49,700                | 0              | 0                | 49,700                       | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv Cent w/o Grants                                 | 2800-2809, 2815-2899 | 441,813               | 0              | 0                | 0                            | 0                               | 441,813          | 0                         | 441,813          |                         |  |
| 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                 | 425,520               | 138,426        | 0                | 0                            | 287,094                         | 0                | 287,094                   | 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                 | 229,301               | 0              | 0                | 0                            | 229,301                         | 0                | 229,301                   | 0                |                         |  |
| Education for Adults                                     | 3400                 | 0                     | 0              | 0                | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Facil Acquisition & Construction Svcs                    | 4000                 | 591,108               | 0              | 591,108          | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Other Uses   | 5000                 | 0                     | 0              | 0                | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Debt Service   | 5100                 | 188,575               | 0              | 0                | 188,575                      | 0                               | 0                | 0                         | 0                |                         |  |
| <b>Total All Programs</b>                                |                      | <b>19,820,616</b>     | <b>138,426</b> | <b>1,021,680</b> | <b>384,939</b>               | <b>14,729,010</b>               | <b>3,546,561</b> | <b>17,210,564</b>         | <b>1,065,007</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><br>(From 2 years prior)                |              |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 5.55         | 6.27          |
| Direct Costs (34 CFR 75.567)   | 14,865,053   | 17,210,564    |
| Indirect Costs:  |              |               |
| Admin. Charges (34 CFR 75.565)   | 852,172      | 1,065,007     |
| Carry Forward: From FY 2020-2021 Data                                  | -95,372      | 14,449        |
| Total Indirect Costs   | 756,800 (A)  | 1,079,456 (A) |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2022-2023)                  |              |               |
| Actual Direct Costs  | 17,210,564   |               |
| Actual Indirect Costs:   |              |               |
| Admin. Charges   | 1,065,007    |               |
| Carry Forward: From FY 2020-2021 Data                                  | -95,372      |               |
| Total Indirect Costs   | 969,635      |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |               |
| Actual Direct Costs  |              |               |
| Fixed Rate % X Actual Direct Costs                                     |              |               |
| 5.55 X 17,210,564  | 955,186      |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2022-2023) | 969,635      |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2024-2025)          | 14,449       |               |

UNRESTRICTED RATE

|  | FY 2022-2023   | FY 2024-2025   |
|--|----------------|----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                |                |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 20.99 %        | 26.78 %        |
| Direct Costs (34 CFR 75.567)   | 13,000,171 (B) | 14,729,010 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 1,599,215      | 3,546,561      |
| Carry Forward: From FY 2020-2021 Data                                  | -56,347        | 398,595        |
| Total Indirect Costs   | 1,542,868 (A)  | 3,945,156 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2022-2023)                         |                |                |
| Actual Direct Costs  | 14,729,010     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 3,546,561      |                |
| Carry Forward: From FY 2020-2021 Data                                  | -56,347        |                |
| Total Indirect Costs   | 3,490,214      |                |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 20.99 X 14,729,010   | 3,091,619 (E)  |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2022-2023) | 3,490,214 (F)  |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2024-2025)          | 398,595        |                |

\* 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.