



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010

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	4,037,630	0	17,051	4,879	4,015,700	0	4,015,700	0
Support Serv-Students	2100-2199	1,297,525	0	0	19,783	1,277,742	0	1,277,742	0
Support Serv-Inst Staff	2200-2219, 2221-2299	347,389	0	0	0	347,389	0	347,389	0
Educational Library Services	2220	31,675	0	0	0	31,675	0	31,675	0
Support Serv-General Admin w/ Grants	2300	1,010	0	0	0	1,010	0	1,010	0
Support Serv-General Admin w/o Grants	2300	96,624	0	0	0	0	96,624	96,624	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	196,049	0	0	0	0	196,049	0	196,049
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	882,781	0	0	0	882,781	0	882,781	0
Sup Serv-Business w/ Grants	2500	56,161	0	0	27,139	29,022	0	29,022	0
Sup Serv-Business w/o Grants	2500	349,045	0	0	10,305	0	338,740	0	338,740
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	91,800	0	0	0	91,800	0	91,800	0
Oper & Maint of Plant Serv w/o Grants	2600	707,680	0	-4,284	0	0	711,964	711,964	0
Student Transportation Services	2700-2799	418,900	0	5,429	0	413,471	0	413,471	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	67,025	0	0	0	67,025	0	67,025	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	971	0	0	0	0	971	0	971
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	269,106	0	0	190,972	0	78,134	0	78,134
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	5,008	0	0	0	5,008	0	5,008	0
Food Services Operations	3100	411,736	250,741	0	0	160,995	0	160,995	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	671,025	0	0	0	671,025	0	671,025	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	58,683	0	0	58,683	0	0	0	0
Total All Programs		9,997,823	250,741	18,196	311,761	7,994,643	1,422,482	8,803,231	613,894



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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)	7.36	6.62
Direct Costs (34 CFR 75.567)	6,685,989	8,803,231
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	325,819	613,894
Carry Forward: From FY 2020-2021 Data	3,050	-30,974
Total Indirect Costs	328,869 (A)	582,920 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	8,803,231	
Actual Indirect Costs:		
Admin. Charges	613,894	
Carry Forward: From FY 2020-2021 Data	3,050	
Total Indirect Costs	616,944	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.36 X 8,803,231	647,918	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	616,944	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-30,974	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.70 %	16.95 %
Direct Costs (34 CFR 75.567)	6,033,271 (B)	7,994,643 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	950,475	1,422,482
Carry Forward: From FY 2020-2021 Data	-74,495	-67,065
Total Indirect Costs	875,980 (A)	1,355,417 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	7,994,643	
Actual Indirect Costs:		
Admin. Charges	1,422,482	
Carry Forward: From FY 2020-2021 Data	-74,495	
Total Indirect Costs	1,347,987	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.70 X 7,994,643	1,415,052 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,347,987 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-67,065	

* 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.