



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020

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	18,830,226	0	300,375	573,111	17,956,740	0	17,956,740	0
Support Serv-Students	2100-2199	2,593,951	0	0	6,360	2,587,591	0	2,587,591	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,679,264	0	5,072	0	1,674,192	0	1,674,192	0
Educational Library Services	2220	0	0	0	0	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	314,227	0	0	0	0	314,227	314,227	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	33,039	0	0	0	33,039	0	33,039	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,309,075	0	15,888	0	0	1,293,187	0	1,293,187
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,083,578	0	531	0	2,083,047	0	2,083,047	0
Sup Serv-Business w/ Grants	2500	42,701	0	0	0	42,701	0	42,701	0
Sup Serv-Business w/o Grants	2500	583,246	0	0	60,656	0	522,590	0	522,590
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	167,446	0	0	0	167,446	0	167,446	0
Oper & Maint of Plant Serv w/o Grants	2600	2,807,557	0	41,847	106,936	0	2,658,774	2,658,774	0
Student Transportation Services	2700-2799	1,345,869	0	0	0	1,345,869	0	1,345,869	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	104,471	0	0	0	104,471	0	104,471	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,199,727	0	49,408	33,950	0	1,116,369	0	1,116,369
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	212,470	0	0	0	0	212,470	212,470	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	39,827	0	0	0	0	39,827	0	39,827
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	98,885	0	0	0	98,885	0	98,885	0
Food Services Operations	3100	968,949	341,581	31,287	0	596,081	0	596,081	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	57,346	0	0	0	57,346	0	57,346	0
Education for Adults	3400	6,901	0	0	0	6,901	0	6,901	0
Facil Acquisition & Construction Svcs	4000	248,092	0	53,507	150,000	44,585	0	44,585	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,203,751	0	0	1,201,176	2,575	0	2,575	0
Total All Programs		35,930,598	341,581	497,915	2,132,189	26,801,469	6,157,444	29,986,940	2,971,973



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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)	9.21	10.50
Direct Costs (34 CFR 75.567)	23,060,905	29,986,940
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,525,218	2,971,973
Carry Forward: From FY 2020-2021 Data	30,968	241,144
Total Indirect Costs	1,556,186 (A)	3,213,117 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	29,986,940	
Actual Indirect Costs:		
Admin. Charges	2,971,973	
Carry Forward: From FY 2020-2021 Data	30,968	
Total Indirect Costs	3,002,941	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.21 X 29,986,940	2,761,797	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,002,941	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	241,144	

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)	19.37 %	26.62 %
Direct Costs (34 CFR 75.567)	21,082,153 (B)	26,801,469 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,317,103	6,157,444
Carry Forward: From FY 2020-2021 Data	11,998	977,997
Total Indirect Costs	3,329,101 (A)	7,135,441 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	26,801,469	
Actual Indirect Costs:		
Admin. Charges	6,157,444	
Carry Forward: From FY 2020-2021 Data	11,998	
Total Indirect Costs	6,169,442	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.37 X 26,801,469	5,191,445 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,169,442 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	977,997	

* 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.