



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3030

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	3,911,736	0	50,156	142,926	3,718,654	0	3,718,654	0
Support Serv-Students	2100-2199	152,390	0	0	2,000	150,390	0	150,390	0
Support Serv-Inst Staff	2200-2219, 2221-2299	165,872	0	15,884	0	149,988	0	149,988	0
Educational Library Services	2220	45,236	0	0	0	45,236	0	45,236	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	20,744	0	0	0	0	20,744	20,744	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,500	0	0	0	1,500	0	1,500	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	287,682	0	18,853	22,422	0	246,407	0	246,407
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	393,737	0	18,853	0	374,884	0	374,884	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	67,401	0	0	10,457	0	56,944	0	56,944
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	128,550	0	128,550	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	1,962,371	0	322,635	0	0	1,639,736	1,639,736	0
Student Transportation Services	2700-2799	325,777	0	0	0	325,777	0	325,777	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	142,612	0	0	0	0	142,612	0	142,612
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	279,016	153,655	20,565	0	104,796	0	104,796	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	0	0	0	0	0	0	0	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	2,394	0	0	2,394	0	0	0	0
Total All Programs		7,887,018	153,655	575,496	180,199	4,871,225	2,106,443	6,531,705	445,963



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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)	8.98	4.99
Direct Costs (34 CFR 75.567)	4,328,324	6,531,705
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	324,637	445,963
Carry Forward: From FY 2020-2021 Data	20,489	-120,095
Total Indirect Costs	345,126 (A)	325,868 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	6,531,705	
Actual Indirect Costs:		
Admin. Charges	445,963	
Carry Forward: From FY 2020-2021 Data	20,489	
Total Indirect Costs	466,452	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.98 X 6,531,705	586,547	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	466,452	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-120,095	

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)	20.51 %	30.00 %
Direct Costs (34 CFR 75.567)	3,862,324 (B)	4,871,225 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	688,197	2,106,443
Carry Forward: From FY 2020-2021 Data	-42,067	1,065,288
Total Indirect Costs	646,130 (A)	3,171,731 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	4,871,225	
Actual Indirect Costs:		
Admin. Charges	2,106,443	
Carry Forward: From FY 2020-2021 Data	-42,067	
Total Indirect Costs	2,064,376	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.51 X 4,871,225	999,088 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,064,376 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,065,288	

* 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.