



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3050

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	2,222,197	0	3,570	123,790	2,094,837	0	2,094,837	0
Support Serv-Students	2100-2199	201,005	0	0	0	201,005	0	201,005	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,250	0	0	0	4,250	0	4,250	0
Educational Library Services	2220	42,680	0	0	80	42,600	0	42,600	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	21,232	0	0	0	0	21,232	21,232	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	156,792	0	0	0	0	156,792	0	156,792
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	124,426	0	0	0	124,426	0	124,426	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	85,510	0	0	55	0	85,455	0	85,455
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	533,566	0	0	0	0	533,566	533,566	0
Student Transportation Services	2700-2799	209,772	0	0	0	209,772	0	209,772	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,835	0	0	0	3,835	0	3,835	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	96,144	0	0	0	0	96,144	0	96,144
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	148,902	55,438	0	0	93,464	0	93,464	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	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>3,850,311</b>	<b>55,438</b>	<b>3,570</b>	<b>123,925</b>	<b>2,774,189</b>	<b>893,189</b>	<b>3,328,987</b>	<b>338,391</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> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,976,516	3,328,987
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	282,604	338,391
Carry Forward: From FY 2020-2021 Data	141,941	130,788
Total Indirect Costs	424,545 (A)	469,179 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	3,328,987	
Actual Indirect Costs:		
Admin. Charges	338,391	
Carry Forward: From FY 2020-2021 Data	141,941	
Total Indirect Costs	480,332	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,328,987	349,544	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	480,332	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	130,788	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.61 %	30.00 %
Direct Costs (34 CFR 75.567)	2,580,343 (B)	2,774,189 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	631,666	893,189
Carry Forward: From FY 2020-2021 Data	-74,063	191,882
Total Indirect Costs	557,603 (A)	1,085,071 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	2,774,189	
Actual Indirect Costs:		
Admin. Charges	893,189	
Carry Forward: From FY 2020-2021 Data	-74,063	
Total Indirect Costs	819,126	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.61 X 2,774,189	627,244 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	819,126 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	191,882	

\* 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.