



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3070

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	902,085	0	26,059	5,736	870,290	0	870,290	0
Support Serv-Students	2100-2199	132,122	0	0	17,573	114,549	0	114,549	0
Support Serv-Inst Staff	2200-2219, 2221-2299	33,978	0	8,297	0	25,681	0	25,681	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	135,566	0	0	2,316	0	133,250	133,250	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	12,961	0	0	436	0	12,525	0	12,525
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	10,309	0	0	0	10,309	0	10,309	0
Sup Serv-Business w/ Grants	2500	1,281	0	0	0	1,281	0	1,281	0
Sup Serv-Business w/o Grants	2500	136,633	0	0	23,143	0	113,490	0	113,490
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	23,279	0	0	0	23,279	0	23,279	0
Oper & Maint of Plant Serv w/o Grants	2600	395,174	0	24,787	2,500	0	367,887	367,887	0
Student Transportation Services	2700-2799	184,913	0	0	0	184,913	0	184,913	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	121,110	0	0	0	0	121,110	0	121,110
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	24,339	0	0	24,339	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	134,346	47,241	0	2,120	84,985	0	84,985	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>2,248,096</b>	<b>47,241</b>	<b>59,143</b>	<b>78,163</b>	<b>1,315,287</b>	<b>748,262</b>	<b>1,816,424</b>	<b>247,125</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)	1,661,888	1,816,424
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	146,253	247,125
Carry Forward: From FY 2020-2021 Data	107,876	164,276
Total Indirect Costs	254,129 (A)	411,401 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	1,816,424	
Actual Indirect Costs:		
Admin. Charges	247,125	
Carry Forward: From FY 2020-2021 Data	107,876	
Total Indirect Costs	355,001	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,816,424	190,725	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	355,001	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	164,276	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,184,398 (B)	1,315,287 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	483,799	748,262
Carry Forward: From FY 2020-2021 Data	1,045,659	1,399,335
Total Indirect Costs	1,529,458 (A)	2,147,597 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	1,315,287	
Actual Indirect Costs:		
Admin. Charges	748,262	
Carry Forward: From FY 2020-2021 Data	1,045,659	
Total Indirect Costs	1,793,921	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,315,287	394,586 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,793,921 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,399,335	

\* 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.