



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3080

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	15,835,738	0	0	692,856	15,142,882	0	15,142,882	0
Support Serv-Students	2100-2199	2,713,137	0	0	69	2,713,068	0	2,713,068	0
Support Serv-Inst Staff	2200-2219, 2221-2299	983,715	0	0	1,850	981,865	0	981,865	0
Educational Library Services	2220	273,033	0	0	17,723	255,310	0	255,310	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	169,589	0	0	7,053	0	162,536	162,536	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	850,974	0	0	0	0	850,974	0	850,974
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,353,367	0	1,253	0	1,352,114	0	1,352,114	0
Sup Serv-Business w/ Grants	2500	185,407	0	0	185,407	0	0	0	0
Sup Serv-Business w/o Grants	2500	468,411	0	0	19,507	0	448,904	0	448,904
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	3,691	0	0	0	0	3,691	3,691	0
Oper & Maint of Plant Serv w/ Grants	2600	45,578	0	0	0	45,578	0	45,578	0
Oper & Maint of Plant Serv w/o Grants	2600	4,779,053	0	84,178	0	0	4,694,875	4,694,875	0
Student Transportation Services	2700-2799	795,628	0	0	0	795,628	0	795,628	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	1,416,245	0	0	0	0	1,416,245	0	1,416,245
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	12,905	0	0	0	0	12,905	0	12,905
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	934,373	283,517	39,137	643	611,076	0	611,076	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	11,869	0	0	0	11,869	0	11,869	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>30,832,713</b>	<b>283,517</b>	<b>124,568</b>	<b>925,108</b>	<b>21,909,390</b>	<b>7,590,130</b>	<b>26,770,492</b>	<b>2,729,028</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)	22,511,062	26,770,492
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,203,054	2,729,028
Carry Forward: From FY 2020-2021 Data	238,330	156,456
Total Indirect Costs	1,441,384 (A)	2,885,484 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	26,770,492	
Actual Indirect Costs:		
Admin. Charges	2,729,028	
Carry Forward: From FY 2020-2021 Data	238,330	
Total Indirect Costs	2,967,358	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 26,770,492	2,810,902	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,967,358	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	156,456	

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)	19,228,791 (B)	21,909,390 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,281,814	7,590,130
Carry Forward: From FY 2020-2021 Data	745,058	1,762,371
Total Indirect Costs	4,026,872 (A)	9,352,501 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	21,909,390	
Actual Indirect Costs:		
Admin. Charges	7,590,130	
Carry Forward: From FY 2020-2021 Data	745,058	
Total Indirect Costs	8,335,188	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 21,909,390	6,572,817 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,335,188 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,762,371	

\* 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.