



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3085

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	13,603,821	0	104,000	351,779	13,148,042	0	13,148,042	0
Support Serv-Students	2100-2199	886,618	0	0	700	885,918	0	885,918	0
Support Serv-Inst Staff	2200-2219, 2221-2299	404,829	0	0	0	404,829	0	404,829	0
Educational Library Services	2220	182,937	0	0	0	182,937	0	182,937	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	58,793	0	0	0	0	58,793	58,793	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	386,064	0	0	0	0	386,064	0	386,064
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,466,826	0	0	0	1,466,826	0	1,466,826	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	618,386	0	0	0	0	618,386	0	618,386
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	3,055,750	0	13,180	0	0	3,042,570	3,042,570	0
Student Transportation Services	2700-2799	725,292	0	0	0	725,292	0	725,292	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,281	0	0	0	1,281	0	1,281	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	800,525	0	2,794	0	0	797,731	0	797,731
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	1,015,675	439,115	0	0	576,560	0	576,560	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
Total All Programs		23,206,797	439,115	119,974	352,479	17,391,685	4,903,544	20,493,048	1,802,181



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.02	9.63
Direct Costs (34 CFR 75.567)	16,649,969	20,493,048
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	971,981	1,802,181
Carry Forward: From FY 2020-2021 Data	13,238	171,877
Total Indirect Costs	985,219 (A)	1,974,058 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	20,493,048	
Actual Indirect Costs:		
Admin. Charges	1,802,181	
Carry Forward: From FY 2020-2021 Data	13,238	
Total Indirect Costs	1,815,419	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.02 X 20,493,048	1,643,542	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,815,419	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	171,877	

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)	24.59 %	30.00 %
Direct Costs (34 CFR 75.567)	14,591,743 (B)	17,391,685 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,276,642	4,903,544
Carry Forward: From FY 2020-2021 Data	207,593	834,522
Total Indirect Costs	2,484,235 (A)	5,738,066 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	17,391,685	
Actual Indirect Costs:		
Admin. Charges	4,903,544	
Carry Forward: From FY 2020-2021 Data	207,593	
Total Indirect Costs	5,111,137	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.59 X 17,391,685	4,276,615 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	5,111,137 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	834,522	

* 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.