



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3090

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	21,244,992	0	3,189	503,165	20,738,638	0	20,738,638	0		
Support Serv-Students	2100-2199	1,831,713	0	0	149,501	1,682,212	0	1,682,212	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,311,612	0	0	2,148	1,309,464	0	1,309,464	0		
Educational Library Services	2220	227,888	0	0	0	227,888	0	227,888	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	256,632	0	0	0	0	256,632	256,632	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	470,255	0	0	0	0	470,255	0	470,255		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,187,532	0	0	109,455	2,078,077	0	2,078,077	0		
Sup Serv-Business w/ Grants	2500	3,256	0	0	0	3,256	0	3,256	0		
Sup Serv-Business w/o Grants	2500	282,588	0	0	0	0	282,588	0	282,588		
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	4,456,830	0	0	0	0	4,456,830	4,456,830	0		
Student Transportation Services	2700-2799	1,499,861	0	0	0	1,499,861	0	1,499,861	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	142,963	0	0	0	142,963	0	142,963	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,540,028	0	0	0	0	1,540,028	0	1,540,028		
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	32,464	0	0	0	0	32,464	0	32,464		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	4,500	0	0	0	4,500	0	4,500	0		
Food Services Operations	3100	1,289,449	540,567	0	503	748,379	0	748,379	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	110,000	0	110,000	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	37,135	0	0	37,135	0	0	0	0		
Total All Programs		36,929,698	540,567	113,189	801,907	28,435,238	7,038,797	33,148,700	2,325,335		



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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)	4.03	7.75
Direct Costs (34 CFR 75.567)	27,396,335	33,148,700
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,475,893	2,325,335
Carry Forward: From FY 2020-2021 Data	-745,937	243,505
Total Indirect Costs	729,956 (A)	2,568,840 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	33,148,700	
Actual Indirect Costs:		
Admin. Charges	2,325,335	
Carry Forward: From FY 2020-2021 Data	-745,937	
Total Indirect Costs	1,579,398	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.03 X 33,148,700	1,335,893	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,579,398	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	243,505	

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)	18.74 %	26.68 %
Direct Costs (34 CFR 75.567)	23,651,297 (B)	28,435,238 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,979,446	7,038,797
Carry Forward: From FY 2020-2021 Data	-1,161,084	548,949
Total Indirect Costs	2,818,362 (A)	7,587,746 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	28,435,238	
Actual Indirect Costs:		
Admin. Charges	7,038,797	
Carry Forward: From FY 2020-2021 Data	-1,161,084	
Total Indirect Costs	5,877,713	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.74 X 28,435,238	5,328,764 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	5,877,713 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	548,949	

* 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.