



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3130

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	11,012,210	8,429	0	37,924	10,965,857	0	10,965,857	0	0	
Support Serv-Students	2100-2199	515,472	0	0	0	515,472	0	515,472	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	372,505	0	0	0	372,505	0	372,505	0	0	
Educational Library Services	2220	125,828	0	0	12,393	113,435	0	113,435	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	108,387	0	0	0	0	108,387	108,387	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	35	0	0	0	35	0	35	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	409,005	0	0	0	0	409,005	0	409,005	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,311,769	0	0	0	1,311,769	0	1,311,769	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	387,476	0	0	37,089	0	350,387	0	350,387	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	31,454	0	0	0	31,454	0	31,454	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	2,154,768	0	0	0	0	2,154,768	2,154,768	0	0	
Student Transportation Services	2700-2799	852,358	0	0	0	852,358	0	852,358	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	680,114	0	0	31,653	0	648,461	0	648,461	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0	0	
Sup Serv Central: Cabinet Level w/o Grants	2801	13,458	0	0	13,458	0	0	0	0	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	588,170	231,553	0	0	356,617	0	356,617	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		18,563,009	239,982	0	132,517	14,519,502	3,671,008	16,782,657	1,407,853	0	



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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)	7.26	8.47
Direct Costs (34 CFR 75.567)	14,435,136	16,782,657
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,047,413	1,407,853
Carry Forward: From FY 2020-2021 Data	-175,221	14,211
Total Indirect Costs	872,192 (A)	1,422,064 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	16,782,657	
Actual Indirect Costs:		
Admin. Charges	1,407,853	
Carry Forward: From FY 2020-2021 Data	-175,221	
Total Indirect Costs	1,232,632	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.26 X 16,782,657	1,218,421	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,232,632	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	14,211	

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)	19.19 %	27.88 %
Direct Costs (34 CFR 75.567)	12,711,474 (B)	14,519,502 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,756,653	3,671,008
Carry Forward: From FY 2020-2021 Data	-507,901	376,815
Total Indirect Costs	2,248,752 (A)	4,047,823 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	14,519,502	
Actual Indirect Costs:		
Admin. Charges	3,671,008	
Carry Forward: From FY 2020-2021 Data	-507,901	
Total Indirect Costs	3,163,107	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.19 X 14,519,502	2,786,292 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,163,107 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	376,815	

* 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.