



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3145

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<br>A | Food<br>B      | Capital<br>C  | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 6,987,980             | 0              | 0             | 174,811                      | 6,813,169                       | 0                | 6,813,169                 | 0                | 0                       |  |
| Support Serv-Students                                    | 2100-2199            | 315,097               | 0              | 0             | 0                            | 315,097                         | 0                | 315,097                   | 0                | 0                       |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 336,284               | 0              | 0             | 0                            | 336,284                         | 0                | 336,284                   | 0                | 0                       |  |
| Educational Library Services                             | 2220                 | 37,234                | 0              | 0             | 0                            | 37,234                          | 0                | 37,234                    | 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                 | 291,435               | 0              | 0             | 0                            | 0                               | 291,435          | 291,435                   | 0                | 0                       |  |
| Support Services - Gen Admin ICR Roll-Upw/Grants         | 2303                 | 0                     | 0              | 0             | 0                            | 0                               | 0                | 0                         | 0                | 0                       |  |
| Support Services - Gen Admin ICR Roll-Up w/o Grants      | 2303                 | 566                   | 0              | 0             | 0                            | 0                               | 566              | 0                         | 0                | 566                     |  |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | 0                     | 0              | 0             | 0                            | 0                               | 0                | 0                         | 0                | 0                       |  |
| Sup Serv-School Admin                                    | 2400-2499            | 805,257               | 0              | 0             | 0                            | 805,257                         | 0                | 805,257                   | 0                | 0                       |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 1,281                 | 0              | 0             | 0                            | 1,281                           | 0                | 1,281                     | 0                | 0                       |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 324,441               | 0              | 0             | 0                            | 0                               | 324,441          | 0                         | 324,441          | 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                 | 51,976                | 0              | 0             | 0                            | 51,976                          | 0                | 51,976                    | 0                | 0                       |  |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 1,996,566             | 0              | 22,440        | 0                            | 0                               | 1,974,126        | 1,974,126                 | 0                | 0                       |  |
| Student Transportation Services                          | 2700-2799            | 784,936               | 0              | 0             | 0                            | 784,936                         | 0                | 784,936                   | 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 | 72,083                | 0              | 0             | 6,250                        | 0                               | 65,833           | 0                         | 0                | 65,833                  |  |
| 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                 | 0                     | 0              | 0             | 0                            | 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                 | 27,532                | 0              | 0             | 27,524                       | 0                               | 8                | 0                         | 0                | 8                       |  |
| 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                 | 695,528               | 307,440        | 33,995        | 0                            | 354,093                         | 0                | 354,093                   | 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                 | 30,022                | 0              | 28,662        | 0                            | 1,360                           | 0                | 1,360                     | 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                       |  |
| <b>Total All Programs</b>                                |                      | <b>12,758,218</b>     | <b>307,440</b> | <b>85,097</b> | <b>208,585</b>               | <b>9,500,687</b>                | <b>2,656,409</b> | <b>11,766,248</b>         | <b>390,848</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><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 3.71         | 3.19         |
| Direct Costs (34 CFR 75.567)   | 9,543,783    | 11,766,248   |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 258,481      | 390,848      |
| Carry Forward: From FY 2020-2021 Data                                  | 29,918       | -15,762      |
| Total Indirect Costs   | 288,399 (A)  | 375,086 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2022-2023)                  |              |              |
| Actual Direct Costs  | 11,766,248   |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 390,848      |              |
| Carry Forward: From FY 2020-2021 Data                                  | 29,918       |              |
| Total Indirect Costs   | 420,766      |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 3.71 X 11,766,248  | 436,528      |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2022-2023) | 420,766      |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2024-2025)          | -15,762      |              |

UNRESTRICTED RATE

|  | FY 2022-2023  | FY 2024-2025  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 17.11 %       | 30.00 %       |
| Direct Costs (34 CFR 75.567)   | 8,202,739 (B) | 9,500,687 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 1,436,597     | 2,656,409     |
| Carry Forward: From FY 2020-2021 Data                                  | -261,467      | 769,374       |
| Total Indirect Costs   | 1,175,130 (A) | 3,425,783 (A) |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2022-2023)                         |               |               |
| Actual Direct Costs  | 9,500,687     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 2,656,409     |               |
| Carry Forward: From FY 2020-2021 Data                                  | -261,467      |               |
| Total Indirect Costs   | 2,394,942     |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 17.11 X 9,500,687  | 1,625,568 (E) |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2022-2023) | 2,394,942 (F) |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2024-2025)          | 769,374       |               |

\* 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.