



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3220

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	1,910,359	0	0	27,467	1,882,892	0	1,882,892	0	0	
Support Serv-Students	2100-2199	50,711	0	0	0	50,711	0	50,711	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	108,415	0	71,051	31,145	6,219	0	6,219	0	0	
Educational Library Services	2220	5,813	0	0	279	5,534	0	5,534	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	30,804	0	0	10,552	0	20,252	20,252	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,320	0	0	0	1,320	0	1,320	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	235,609	0	0	310	0	235,299	0	235,299	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	155,752	0	0	0	155,752	0	155,752	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	144,979	0	0	31,188	0	113,791	0	113,791	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	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	334,992	0	4,802	0	0	330,190	330,190	0	0	
Student Transportation Services	2700-2799	221,604	0	6,232	0	215,372	0	215,372	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	152,828	0	0	0	0	152,828	0	152,828	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	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	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	195,409	81,620	6,011	0	107,778	0	107,778	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	7,800	0	7,800	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		3,556,395	81,620	95,896	100,941	2,425,578	852,360	2,776,020	501,918		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,408,015	2,776,020
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	266,513	501,918
Carry Forward: From FY 2020-2021 Data	554,499	764,935
Total Indirect Costs	821,012 (A)	1,266,853 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	2,776,020	
Actual Indirect Costs:		
Admin. Charges	501,918	
Carry Forward: From FY 2020-2021 Data	554,499	
Total Indirect Costs	1,056,417	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,776,020	291,482	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,056,417	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	764,935	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,062,472 (B)	2,425,578 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	539,442	852,360
Carry Forward: From FY 2020-2021 Data	484,414	609,101
Total Indirect Costs	1,023,856 (A)	1,461,461 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	2,425,578	
Actual Indirect Costs:		
Admin. Charges	852,360	
Carry Forward: From FY 2020-2021 Data	484,414	
Total Indirect Costs	1,336,774	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,425,578	727,673 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,336,774 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	609,101	

* 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.