



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3100

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	54,218,814	0	46,179	1,293,141	52,879,494	0	52,879,494	0		
Support Serv-Students	2100-2199	5,896,540	0	16,039	0	5,880,501	0	5,880,501	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,554,548	0	0	70,836	3,483,712	0	3,483,712	0		
Educational Library Services	2220	720,759	0	205,007	42,148	473,604	0	473,604	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	330,334	0	0	240,755	0	89,579	89,579	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	893,445	0	0	0	0	893,445	0	893,445		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	7,910,370	0	6,402	0	7,903,968	0	7,903,968	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	804,262	0	8,367	1,498	0	794,397	0	794,397		
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	10,551,961	0	11,974	2,340	0	10,537,647	10,537,647	0		
Student Transportation Services	2700-2799	2,862,997	0	116,253	0	2,746,744	0	2,746,744	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,884	0	0	0	3,884	0	3,884	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,918,069	0	116,472	35,253	0	3,766,344	0	3,766,344		
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	363,782	0	0	0	0	363,782	363,782	0		
Planning/Evaluation	2810-2814	95,122	0	0	0	95,122	0	95,122	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	36,071	0	0	36,071	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	558,403	0	0	0	558,403	0	558,403	0		
Food Services Operations	3100	2,964,008	857,289	117,640	213,275	1,775,804	0	1,775,804	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	33,676	0	0	0	33,676	0	33,676	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	4,097,215	0	2,798,862	538,503	759,850	0	759,850	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	792,492	0	0	792,492	0	0	0	0		
Total All Programs		100,606,752	857,289	3,443,195	3,266,312	76,594,762	16,445,194	87,585,770	5,454,186		



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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)	3.99	7.56
Direct Costs (34 CFR 75.567)	68,707,855	87,585,770
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,878,332	5,454,186
Carry Forward: From FY 2020-2021 Data	-790,858	1,168,656
Total Indirect Costs	2,087,474 (A)	6,622,842 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	87,585,770	
Actual Indirect Costs:		
Admin. Charges	5,454,186	
Carry Forward: From FY 2020-2021 Data	-790,858	
Total Indirect Costs	4,663,328	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.99 X 87,585,770	3,494,672	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,663,328	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,168,656	

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)	22.89 %	20.60 %
Direct Costs (34 CFR 75.567)	59,126,383 (B)	76,594,762 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,671,878	16,445,194
Carry Forward: From FY 2020-2021 Data	419,807	-667,540
Total Indirect Costs	8,091,685 (A)	15,777,654 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	76,594,762	
Actual Indirect Costs:		
Admin. Charges	16,445,194	
Carry Forward: From FY 2020-2021 Data	419,807	
Total Indirect Costs	16,865,001	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.89 X 76,594,762	17,532,541 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	16,865,001 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-667,540	

* 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.