



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3110

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

(Using FY 2022-2023 Audited Data)

Programs	Code	Total 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	31,105,141	0	90,334	797,297	30,217,510	0	30,217,510	0
Support Serv-Students	2100-2199	2,758,088	0	0	0	2,758,088	0	2,758,088	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,872,576	0	0	22,426	1,850,150	0	1,850,150	0
Educational Library Services	2220	49,403	0	0	17,297	32,106	0	32,106	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	127,098	0	0	0	0	127,098	127,098	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	947,628	0	0	0	0	947,628	0	947,628
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,020,820	0	0	62	3,020,758	0	3,020,758	0
Sup Serv-Business w/ Grants	2500	108,470	0	0	108,390	80	0	80	0
Sup Serv-Business w/o Grants	2500	848,007	0	0	119,142	0	728,865	0	728,865
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	302	0	0	0	302	0	302	0
Oper & Maint of Plant Serv w/o Grants	2600	5,365,618	0	52,670	0	0	5,312,948	5,312,948	0
Student Transportation Services	2700-2799	1,375,899	0	0	0	1,375,899	0	1,375,899	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,828	0	0	0	1,828	0	1,828	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,121,259	0	123,563	34,706	0	1,962,990	0	1,962,990
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	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	6,426	0	0	0	6,426	0	6,426	0
Food Services Operations	3100	1,512,319	139,768	41,754	26,662	1,304,135	0	1,304,135	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	225,094	0	0	192,950	32,144	0	32,144	0
Other Uses	5000	8,916	0	0	8,916	0	0	0	0
Debt Service	5100	1,435,661	0	177,292	1,228,748	29,621	0	29,621	0
Total All Programs		52,890,553	139,768	485,613	2,556,596	40,629,047	9,079,529	46,069,093	3,639,483



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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)	8.55	8.08
Direct Costs (34 CFR 75.567)	34,087,911	46,069,093
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,187,102	3,639,483
Carry Forward: From FY 2020-2021 Data	381,977	82,553
Total Indirect Costs	1,569,079 (A)	3,722,036 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	46,069,093	
Actual Indirect Costs:		
Admin. Charges	3,639,483	
Carry Forward: From FY 2020-2021 Data	381,977	
Total Indirect Costs	4,021,460	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.55 X 46,069,093	3,938,907	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,021,460	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	82,553	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.91 %	25.24 %
Direct Costs (34 CFR 75.567)	30,528,392 (B)	40,629,047 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,224,430	9,079,529
Carry Forward: From FY 2020-2021 Data	-625,738	1,177,129
Total Indirect Costs	3,598,692 (A)	10,256,658 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	40,629,047	
Actual Indirect Costs:		
Admin. Charges	9,079,529	
Carry Forward: From FY 2020-2021 Data	-625,738	
Total Indirect Costs	8,453,791	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.91 X 40,629,047	7,276,662 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,453,791 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,177,129	

* 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.