



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120

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	149,750,606	0	1,563,895	5,255,917	142,930,794	0	142,930,794	0		
Support Serv-Students	2100-2199	46,532,842	0	546,401	438,183	45,548,258	0	45,548,258	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	18,388,092	0	7,172	2,346,446	16,034,474	0	16,034,474	0		
Educational Library Services	2220	333,040	0	0	25,092	307,948	0	307,948	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,097,545	0	0	0	0	1,097,545	1,097,545	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	2,054,920	0	0	203	0	2,054,717	0	2,054,717		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	21,021,440	0	0	2,054,040	18,967,400	0	18,967,400	0		
Sup Serv-Business w/ Grants	2500	133,118	0	0	0	133,118	0	133,118	0		
Sup Serv-Business w/o Grants	2500	6,408,487	0	12,784	1,067,105	0	5,328,598	0	5,328,598		
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	3,117,720	0	0	2,764,374	353,346	0	353,346	0		
Oper & Maint of Plant Serv w/o Grants	2600	32,451,547	0	3,725,420	-1	0	28,726,128	28,726,128	0		
Student Transportation Services	2700-2799	8,324,265	0	1,576,533	0	6,747,732	0	6,747,732	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	417,219	0	417,219	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	22,290,757	0	746,585	2,240,878	0	19,303,294	0	19,303,294		
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	186,773	0	0	125,878	0	60,895	0	60,895		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	13,317,335	5,666,443	62,811	3,774	7,584,307	0	7,584,307	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	148,806	0	0	0	148,806	0	148,806	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	13,208,923	0	11,412,837	1,796,086	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	5,949,878	0	0	5,909,248	40,630	0	40,630	0		
Total All Programs		345,133,313	5,666,443	20,071,657	24,027,223	238,796,813	56,571,177	268,620,486	26,747,504		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.07	10.50
Direct Costs (34 CFR 75.567)	220,076,959	268,620,486
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,127,390	26,747,504
Carry Forward: From FY 2020-2021 Data	-996,717	4,073,114
Total Indirect Costs	12,130,673 (A)	30,820,618 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	268,620,486	
Actual Indirect Costs:		
Admin. Charges	26,747,504	
Carry Forward: From FY 2020-2021 Data	-996,717	
Total Indirect Costs	25,750,787	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.07 X 268,620,486	21,677,673	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	25,750,787	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	4,073,114	

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)	23.75 %	24.22 %
Direct Costs (34 CFR 75.567)	194,141,213 (B)	238,796,813 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,609,459	56,571,177
Carry Forward: From FY 2020-2021 Data	1,416,356	1,273,290
Total Indirect Costs	33,025,815 (A)	57,844,467 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	238,796,813	
Actual Indirect Costs:		
Admin. Charges	56,571,177	
Carry Forward: From FY 2020-2021 Data	1,416,356	
Total Indirect Costs	57,987,533	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.75 X 238,796,813	56,714,243 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	57,987,533 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,273,290	

* 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.