



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3140

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	19,633,232	0	5,030	1,653,555	17,974,647	0	17,974,647	0
Support Serv-Students	2100-2199	1,449,951	0	0	0	1,449,951	0	1,449,951	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,763,881	0	0	66,534	1,697,347	0	1,697,347	0
Educational Library Services	2220	204,645	0	0	16,589	188,056	0	188,056	0
Support Serv-General Admin w/ Grants	2300	77,600	0	0	0	77,600	0	77,600	0
Support Serv-General Admin w/o Grants	2300	146,432	0	0	3,574	0	142,858	142,858	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	382,436	0	0	321,192	61,244	0	61,244	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	490,903	0	0	0	0	490,903	0	490,903
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	191,219	0	0	0	191,219	0	191,219	0
Sup Serv-School Admin	2400-2499	2,407,132	0	0	629	2,406,503	0	2,406,503	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	461,596	0	0	416	0	461,180	0	461,180
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	4,141,072	0	0	170	0	4,140,902	4,140,902	0
Student Transportation Services	2700-2799	1,047,011	0	0	0	1,047,011	0	1,047,011	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	18,775	0	0	0	18,775	0	18,775	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,097,232	0	0	0	0	1,097,232	0	1,097,232
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	172,256	0	0	0	0	172,256	172,256	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	0	0	0	0	0	0	0	0
Food Services Operations	3100	1,405,704	570,222	0	241	835,241	0	835,241	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	25,872	0	0	0	25,872	0	25,872	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	38,172	0	0	0	38,172	0	38,172	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	30,690	-30,690	0	-30,690	0
Total All Programs		35,155,121	570,222	5,030	2,093,590	25,980,948	6,505,331	30,436,964	2,049,315



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)	8.80	5.24
Direct Costs (34 CFR 75.567)	25,227,947	30,436,964
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,002,916	2,049,315
Carry Forward: From FY 2020-2021 Data	175,202	-453,936
Total Indirect Costs	2,178,118 (A)	1,595,379 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	30,436,964	
Actual Indirect Costs:		
Admin. Charges	2,049,315	
Carry Forward: From FY 2020-2021 Data	175,202	
Total Indirect Costs	2,224,517	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.8 X 30,436,964	2,678,453	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,224,517	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-453,936	

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)	28.39 %	23.35 %
Direct Costs (34 CFR 75.567)	21,578,460 (B)	25,980,948 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,751,980	6,505,331
Carry Forward: From FY 2020-2021 Data	432,930	-437,730
Total Indirect Costs	5,184,910 (A)	6,067,601 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	25,980,948	
Actual Indirect Costs:		
Admin. Charges	6,505,331	
Carry Forward: From FY 2020-2021 Data	432,930	
Total Indirect Costs	6,938,261	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.39 X 25,980,948	7,375,991 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	6,938,261 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-437,730	

* 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.