



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210

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	6,690,172	517	471,526	329,816	5,888,313	0	5,888,313	0		
Support Serv-Students	2100-2199	209,052	0	0	30	209,022	0	209,022	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	460,194	0	9,739	20,584	429,871	0	429,871	0		
Educational Library Services	2220	97,326	0	4,136	2,944	90,246	0	90,246	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	59,349	0	0	4,300	0	55,049	55,049	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	267,742	0	0	5,962	0	261,780	0	261,780		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	361,462	0	0	183	361,279	0	361,279	0		
Sup Serv-Business w/ Grants	2500	7,662	0	0	7,662	0	0	0	0		
Sup Serv-Business w/o Grants	2500	294,693	0	11,529	21,956	0	261,208	0	261,208		
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	147,211	0	147,211	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,453,481	0	218,827	20,621	0	1,214,033	1,214,033	0		
Student Transportation Services	2700-2799	596,441	0	43,272	0	553,169	0	553,169	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	498,248	0	0	0	0	498,248	0	498,248		
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	0	0	0	0	0	0	0	0		
Food Services Operations	3100	515,089	253,788	5,112	0	256,189	0	256,189	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	127,034	0	87,414	7,500	32,120	0	32,120	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	356,640	0	0	0	356,640	0	356,640	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	81,851	0	0	81,851	0	0	0	0		
Total All Programs		12,223,647	254,305	998,766	503,409	8,176,849	2,290,318	9,445,931	1,021,236		



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)	10.50	10.50
Direct Costs (34 CFR 75.567)	8,224,745	9,445,931
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	724,782	1,021,236
Carry Forward: From FY 2020-2021 Data	310,194	339,607
Total Indirect Costs	1,034,976 (A)	1,360,843 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	9,445,931	
Actual Indirect Costs:		
Admin. Charges	1,021,236	
Carry Forward: From FY 2020-2021 Data	310,194	
Total Indirect Costs	1,331,430	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,445,931	991,823	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,331,430	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	339,607	

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)	6,563,581 (B)	8,176,849 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,276,702	2,290,318
Carry Forward: From FY 2020-2021 Data	894,841	732,104
Total Indirect Costs	2,171,543 (A)	3,022,422 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	8,176,849	
Actual Indirect Costs:		
Admin. Charges	2,290,318	
Carry Forward: From FY 2020-2021 Data	894,841	
Total Indirect Costs	3,185,159	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 8,176,849	2,453,055 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,185,159 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	732,104	

* 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.