



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1510

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 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	7,804,710	0	7,846	185,675	7,611,189	0	7,611,189	0
Support Serv-Students	2100-2199	2,027,495	0	4,257	0	2,023,238	0	2,023,238	0
Support Serv-Inst Staff	2200-2219, 2221-2299	749,287	0	4,211	0	745,076	0	745,076	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	81,480	0	0	0	0	81,480	81,480	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	219,626	0	0	0	0	219,626	0	219,626
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	122,418	0	0	0	122,418	0	122,418	0
Sup Serv-School Admin	2400-2499	891,998	0	0	0	891,998	0	891,998	0
Sup Serv-Business w/ Grants	2500	1,704	0	0	0	1,704	0	1,704	0
Sup Serv-Business w/o Grants	2500	277,206	0	0	0	0	277,206	0	277,206
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	124,018	0	0	0	124,018	0	124,018	0
Oper & Maint of Plant Serv w/o Grants	2600	1,459,056	0	8,920	0	0	1,450,136	1,450,136	0
Student Transportation Services	2700-2799	448,939	0	0	0	448,939	0	448,939	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	463,962	0	0	0	0	463,962	0	463,962
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	12,243	0	0	0	12,243	0	12,243	0
Food Services Operations	3100	854,929	347,811	700	0	506,418	0	506,418	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	892,251	0	0	0	892,251	0	892,251	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>16,431,322</b>	<b>347,811</b>	<b>25,934</b>	<b>185,675</b>	<b>13,379,492</b>	<b>2,492,410</b>	<b>14,911,108</b>	<b>960,794</b>



# Colorado Department of Education

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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 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.87	7.07
Direct Costs (34 CFR 75.567)	13,528,031	14,911,108
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	380,876	960,794
Carry Forward: From FY 2019-2020 Data	-141,857	92,766
Total Indirect Costs	239,019 (A)	1,053,560 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	14,911,108	
Actual Indirect Costs:		
Admin. Charges	960,794	
Carry Forward: From FY 2019-2020 Data	-141,857	
Total Indirect Costs	818,937	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.87 X 14,911,108	726,171	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	818,937	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	92,766	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.29 %	18.15 %
Direct Costs (34 CFR 75.567)	12,008,695 (B)	13,379,492 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,119,673	2,492,410
Carry Forward: From FY 2019-2020 Data	-242,628	-63,532
Total Indirect Costs	1,877,045 (A)	2,428,878 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	13,379,492	
Actual Indirect Costs:		
Admin. Charges	2,492,410	
Carry Forward: From FY 2019-2020 Data	-242,628	
Total Indirect Costs	2,249,782	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.29 X 13,379,492	2,313,314 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,249,782 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-63,532	

\* 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.