



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2610

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	6,029,538	0	149,720	625,213	5,254,605	0	5,254,605	0
Support Serv-Students	2100-2199	340,921	0	0	0	340,921	0	340,921	0
Support Serv-Inst Staff	2200-2219, 2221-2299	36,868	0	0	0	36,868	0	36,868	0
Educational Library Services	2220	10,020	0	0	0	10,020	0	10,020	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	39,518	0	0	0	0	39,518	39,518	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	508,787	0	0	476	0	508,311	0	508,311
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	645,471	0	0	0	645,471	0	645,471	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	5,087	0	0	0	0	5,087	0	5,087
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	91,970	0	0	0	0	91,970	91,970	0
Oper & Maint of Plant Serv w/ Grants	2600	173,352	0	0	0	173,352	0	173,352	0
Oper & Maint of Plant Serv w/o Grants	2600	1,411,460	0	4,330	0	0	1,407,130	1,407,130	0
Student Transportation Services	2700-2799	252,059	0	0	0	252,059	0	252,059	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	536,497	0	60,086	0	0	476,411	0	476,411
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	361,142	89,462	0	164	271,516	0	271,516	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	7,035	0	0	250	6,785	0	6,785	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	25,406	0	25,406	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>10,475,131</b>	<b>89,462</b>	<b>239,542</b>	<b>626,103</b>	<b>6,991,597</b>	<b>2,528,427</b>	<b>8,530,215</b>	<b>989,809</b>



# 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 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)	10.50	10.50
Direct Costs (34 CFR 75.567)	8,167,360	8,530,215
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	470,582	989,809
Carry Forward: From FY 2019-2020 Data	486,158	580,294
Total Indirect Costs	956,740 (A)	1,570,103 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	8,530,215	
Actual Indirect Costs:		
Admin. Charges	989,809	
Carry Forward: From FY 2019-2020 Data	486,158	
Total Indirect Costs	1,475,967	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,530,215	895,673	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,475,967	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	580,294	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	6,885,451 (B)	6,991,597 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,535,109	2,528,427
Carry Forward: From FY 2019-2020 Data	399,243	830,191
Total Indirect Costs	1,934,352 (A)	3,358,618 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	6,991,597	
Actual Indirect Costs:		
Admin. Charges	2,528,427	
Carry Forward: From FY 2019-2020 Data	399,243	
Total Indirect Costs	2,927,670	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 6,991,597	2,097,479 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,927,670 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	830,191	

\* 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.