



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2810

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	6,419,463	0	448,562	82,122	5,888,779	0	5,888,779	0
Support Serv-Students	2100-2199	827,476	0	0	0	827,476	0	827,476	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,456,697	0	0	21,024	1,435,673	0	1,435,673	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	665	0	0	0	665	0	665	0
Support Serv-General Admin w/o Grants	2300	29,515	0	0	0	0	29,515	29,515	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	202,454	0	0	196,377	6,077	0	6,077	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	496,270	0	0	22,929	0	473,341	0	473,341
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	525,461	0	0	0	525,461	0	525,461	0
Sup Serv-Business w/ Grants	2500	2,447	0	0	0	2,447	0	2,447	0
Sup Serv-Business w/o Grants	2500	146,877	0	0	0	0	146,877	0	146,877
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	336,433	0	32,277	0	304,156	0	304,156	0
Oper & Maint of Plant Serv w/o Grants	2600	824,969	0	4,069	0	0	820,900	820,900	0
Student Transportation Services	2700-2799	425,255	0	125,892	0	299,363	0	299,363	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	129,909	0	0	0	129,909	0	129,909	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	223,928	0	0	0	0	223,928	0	223,928
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	111,744	0	0	111,744	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	113,295	0	0	0	113,295	0	113,295	0
Food Services Operations	3100	529,555	252,765	0	0	276,790	0	276,790	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	21,861	0	0	6,989	14,872	0	14,872	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	636,993	0	636,993	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	61,439	0	0	61,439	0	0	0	0
Total All Programs		13,522,706	252,765	1,247,793	502,624	9,824,963	1,694,561	10,675,378	844,146



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	7.26
Direct Costs (34 CFR 75.567)	7,868,233	10,675,378
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	335,613	844,146
Carry Forward: From FY 2019-2020 Data	207,282	-69,487
Total Indirect Costs	542,895 (A)	774,659 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	10,675,378	
Actual Indirect Costs:		
Admin. Charges	844,146	
Carry Forward: From FY 2019-2020 Data	207,282	
Total Indirect Costs	1,051,428	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,675,378	1,120,915	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,051,428	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-69,487	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.81 %	11.57 %
Direct Costs (34 CFR 75.567)	7,071,265 (B)	9,824,963 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,268,184	1,694,561
Carry Forward: From FY 2019-2020 Data	185,431	-557,581
Total Indirect Costs	1,453,615 (A)	1,136,980 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	9,824,963	
Actual Indirect Costs:		
Admin. Charges	1,694,561	
Carry Forward: From FY 2019-2020 Data	185,431	
Total Indirect Costs	1,879,992	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.81 X 9,824,963	2,437,573 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,879,992 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-557,581	

* 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.