



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210

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	5,544,121	598	31,116	302,734	5,209,673	0	5,209,673	0
Support Serv-Students	2100-2199	186,253	0	0	30	186,223	0	186,223	0
Support Serv-Inst Staff	2200-2219, 2221-2299	391,838	0	62,662	20,617	308,559	0	308,559	0
Educational Library Services	2220	83,080	0	0	15	83,065	0	83,065	0
Support Serv-General Admin w/ Grants	2300	11,048	0	0	0	11,048	0	11,048	0
Support Serv-General Admin w/o Grants	2300	72,234	0	0	18,616	0	53,618	53,618	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	200,989	0	0	3,294	0	197,695	0	197,695
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	366,140	0	0	1,045	365,095	0	365,095	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	247,127	0	676	10,835	0	235,616	0	235,616
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	219,439	0	180,000	0	39,439	0	39,439	0
Oper & Maint of Plant Serv w/o Grants	2600	1,586,170	0	294,746	0	0	1,291,424	1,291,424	0
Student Transportation Services	2700-2799	588,745	0	101,530	0	487,215	0	487,215	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	522,572	0	0	0	0	522,572	0	522,572
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	484,404	258,201	417	0	225,786	0	225,786	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	94,914	0	87,414	7,500	0	0	0	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	21,125	0	21,100	0	25	0	25	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		10,702,050	258,799	779,661	446,537	6,916,128	2,300,925	8,261,170	955,883



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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) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.63	10.50
Direct Costs (34 CFR 75.567)	7,284,216	8,261,170
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	515,838	955,883
Carry Forward: From FY 2019-2020 Data	-3,949	156,383
Total Indirect Costs	511,889 (A)	1,112,266 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	8,261,170	
Actual Indirect Costs:		
Admin. Charges	955,883	
Carry Forward: From FY 2019-2020 Data	-3,949	
Total Indirect Costs	951,934	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.63 X 8,261,170	795,551	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	951,934	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	156,383	

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)	22.91 %	30.00 %
Direct Costs (34 CFR 75.567)	6,390,142 (B)	6,916,128 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,517,985	2,300,925
Carry Forward: From FY 2019-2020 Data	-135,390	581,050
Total Indirect Costs	1,382,595 (A)	2,881,975 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	6,916,128	
Actual Indirect Costs:		
Admin. Charges	2,300,925	
Carry Forward: From FY 2019-2020 Data	-135,390	
Total Indirect Costs	2,165,535	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.91 X 6,916,128	1,584,485 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,165,535 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	581,050	

* 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.