



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2810

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 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	5,834,911	0	131,190	120,810	5,582,911	0	5,582,911	0
Support Serv-Students	2100-2199	1,371,317	0	0	0	1,371,317	0	1,371,317	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,469,903	0	6,995	0	1,462,908	0	1,462,908	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	28,603	0	0	0	0	28,603	28,603	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	55,110	0	0	0	55,110	0	55,110	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	746,082	0	0	11,532	0	734,550	0	734,550
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	628,333	0	0	1,000	627,333	0	627,333	0
Sup Serv-Business w/ Grants	2500	2,457	0	0	0	2,457	0	2,457	0
Sup Serv-Business w/o Grants	2500	167,187	0	0	0	0	167,187	0	167,187
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	73,755	0	0	0	73,755	0	73,755	0
Oper & Maint of Plant Serv w/o Grants	2600	931,995	0	56,007	0	0	875,988	875,988	0
Student Transportation Services	2700-2799	359,383	0	0	0	359,383	0	359,383	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	86,623	0	0	0	86,623	0	86,623	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	403,963	0	0	0	0	403,963	0	403,963
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	160,007	0	0	0	160,007	0	160,007	0
Food Services Operations	3100	691,909	316,246	0	34,139	341,524	0	341,524	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	21,758	0	0	2,201	19,557	0	19,557	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	46,079	0	0	46,079	0	0	0	0
<b>Total All Programs</b>		<b>13,079,375</b>	<b>316,246</b>	<b>194,192</b>	<b>215,761</b>	<b>10,142,885</b>	<b>2,210,291</b>	<b>11,047,476</b>	<b>1,305,700</b>



# Colorado Department of Education

## Indirect Cost Report

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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 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.44	10.50
Direct Costs (34 CFR 75.567)	8,787,873	11,047,476
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	670,599	1,305,700
Carry Forward: From FY 2020-2021 Data	33,891	517,659
Total Indirect Costs	704,490 (A)	1,823,359 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	11,047,476	
Actual Indirect Costs:		
Admin. Charges	1,305,700	
Carry Forward: From FY 2020-2021 Data	33,891	
Total Indirect Costs	1,339,591	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.44 X 11,047,476	821,932	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,339,591	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	517,659	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	12.13 %	27.19 %
Direct Costs (34 CFR 75.567)	8,004,241 (B)	10,142,885 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,447,224	2,210,291
Carry Forward: From FY 2020-2021 Data	-432,245	547,714
Total Indirect Costs	1,014,979 (A)	2,758,005 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	10,142,885	
Actual Indirect Costs:		
Admin. Charges	2,210,291	
Carry Forward: From FY 2020-2021 Data	-432,245	
Total Indirect Costs	1,778,046	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.13 X 10,142,885	1,230,332 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,778,046 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	547,714	

\* 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.