



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2810 - Center 26 JT

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	4,565,356	0	215,172	85,423	4,264,761	0	4,264,761	0
Support Serv-Students	2100-2199	983,036	0	9,007	0	974,029	0	974,029	0
Support Serv-Inst Staff	2200-2219, 2221-2299	692,317	0	21,130	22,185	649,002	0	649,002	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	20,592	0	0	0	0	20,592	20,592	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	11,180	0	0	0	11,180	0	11,180	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	460,076	0	0	19,497	0	440,579	0	440,579
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	481,047	0	0	926	480,121	0	480,121	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	148,239	0	0	0	0	148,239	0	148,239
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	28,089	0	0	0	28,089	0	28,089	0
Oper & Maint of Plant Serv w/o Grants	2600	783,360	0	6,984	0	0	776,376	776,376	0
Student Transportation Services	2700-2799	256,575	0	0	0	256,575	0	256,575	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	553	0	0	0	553	0	553	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	183,434	0	0	0	0	183,434	0	183,434
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	91,128	0	0	0	91,128	0	91,128	0
Food Services Operations	3100	465,979	220,849	0	1,767	243,363	0	243,363	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	77,929	0	0	5,465	72,464	0	72,464	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	45,655	0	0	45,655	0	0	0	0
Total All Programs		9,294,545	220,849	252,293	180,918	7,071,265	1,569,220	7,868,233	772,252



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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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	7,332,844	7,868,233
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	335,613	772,252
Carry Forward: From FY 2017-2018 Data	261,194	207,282
Total Indirect Costs	596,807 (A)	979,534 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	7,868,233	
Actual Indirect Costs:		
Admin. Charges	772,252	
Carry Forward: From FY 2017-2018 Data	261,194	
Total Indirect Costs	1,033,446	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,868,233	826,164	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,033,446	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	207,282	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.97 %	24.81 %
Direct Costs (34 CFR 75.567)	6,637,955 (B)	7,071,265 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,268,184	1,569,220
Carry Forward: From FY 2017-2018 Data	-42,370	185,431
Total Indirect Costs	1,225,814 (A)	1,754,651 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	7,071,265	
Actual Indirect Costs:		
Admin. Charges	1,569,220	
Carry Forward: From FY 2017-2018 Data	-42,370	
Total Indirect Costs	1,526,850	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.97 X 7,071,265	1,341,419 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,526,850 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	185,431	

* 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.