



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2750

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 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	1,957,528	0	32,876	483	1,924,169	0	1,924,169	0
Support Serv-Students	2100-2199	316,811	0	0	0	316,811	0	316,811	0
Support Serv-Inst Staff	2200-2219, 2221-2299	25,459	0	0	2,323	23,136	0	23,136	0
Educational Library Services	2220	39,357	0	0	0	39,357	0	39,357	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	192,363	0	126	0	0	192,237	192,237	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	18,605	0	0	0	0	18,605	0	18,605
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	234,362	0	0	1,656	232,706	0	232,706	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	148,437	0	0	0	0	148,437	0	148,437
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	35,717	0	0	0	35,717	0	35,717	0
Oper & Maint of Plant Serv w/o Grants	2600	765,500	0	4,495	0	0	761,005	761,005	0
Student Transportation Services	2700-2799	166,151	0	0	0	166,151	0	166,151	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	279,755	0	20,749	0	259,006	0	259,006	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	93,406	0	5,319	0	0	88,087	0	88,087
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	193,273	59,710	325	0	133,238	0	133,238	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	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	0	0	0	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>4,466,724</b>	<b>59,710</b>	<b>63,890</b>	<b>4,462</b>	<b>3,130,291</b>	<b>1,208,371</b>	<b>4,083,533</b>	<b>255,129</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 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.08	7.35
Direct Costs (34 CFR 75.567)	4,052,191	4,083,533
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	191,877	255,129
Carry Forward: From FY 2018-2019 Data	-2,755	44,931
Total Indirect Costs	189,122 (A)	300,060 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	4,083,533	
Actual Indirect Costs:		
Admin. Charges	255,129	
Carry Forward: From FY 2018-2019 Data	-2,755	
Total Indirect Costs	252,374	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.08 X 4,083,533	207,443	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	252,374	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	44,931	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></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)	3,211,501 (B)	3,130,291 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	884,291	1,208,371
Carry Forward: From FY 2018-2019 Data	166,136	435,420
Total Indirect Costs	1,050,427 (A)	1,643,791 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	3,130,291	
Actual Indirect Costs:		
Admin. Charges	1,208,371	
Carry Forward: From FY 2018-2019 Data	166,136	
Total Indirect Costs	1,374,507	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,130,291	939,087 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,374,507 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	435,420	

\* 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.