



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2810

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	4,814,916	0	320,754	77,622	4,416,540	0	4,416,540	0
Support Serv-Students	2100-2199	967,373	0	0	0	967,373	0	967,373	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,225,724	0	0	48,173	1,177,551	0	1,177,551	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	12,559	0	0	0	0	12,559	12,559	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	651,045	0	0	337,408	0	313,637	0	313,637
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	490,962	0	0	0	490,962	0	490,962	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	141,472	0	0	0	0	141,472	0	141,472
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	160,923	0	0	0	160,923	0	160,923	0
Oper & Maint of Plant Serv w/o Grants	2600	781,379	0	10,306	0	0	771,073	771,073	0
Student Transportation Services	2700-2799	426,538	0	177,479	0	249,059	0	249,059	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	103,506	0	0	0	103,506	0	103,506	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	164,464	0	0	0	0	164,464	0	164,464
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	88,790	0	0	0	88,790	0	88,790	0
Food Services Operations	3100	445,369	210,759	0	242	234,368	0	234,368	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	123,207	0	0	10,485	112,722	0	112,722	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	61,439	0	0	61,439	0	0	0	0
Total All Programs		10,662,113	210,759	508,539	535,369	8,004,241	1,403,205	8,787,873	619,573



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	7.44
Direct Costs (34 CFR 75.567)	7,847,343	8,787,873
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	670,599	619,573
Carry Forward: From FY 2018-2019 Data	337,045	33,891
Total Indirect Costs	1,007,644 (A)	653,464 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	8,787,873	
Actual Indirect Costs:		
Admin. Charges	619,573	
Carry Forward: From FY 2018-2019 Data	337,045	
Total Indirect Costs	956,618	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,787,873	922,727	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	956,618	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	33,891	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.04 %	12.13 %
Direct Costs (34 CFR 75.567)	7,086,278 (B)	8,004,241 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,447,224	1,403,205
Carry Forward: From FY 2018-2019 Data	168,812	-432,245
Total Indirect Costs	1,616,036 (A)	970,960 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	8,004,241	
Actual Indirect Costs:		
Admin. Charges	1,403,205	
Carry Forward: From FY 2018-2019 Data	168,812	
Total Indirect Costs	1,572,017	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.04 X 8,004,241	2,004,262 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,572,017 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-432,245	

* 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.