



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180

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	305,512,709	16,565	1,642,017	12,931,480	290,922,647	0	290,922,647	0
Support Serv-Students	2100-2199	63,757,533	185	46,525	811,988	62,898,835	0	62,898,835	0
Support Serv-Inst Staff	2200-2219, 2221-2299	31,944,217	2,908	167,442	245,749	31,528,118	0	31,528,118	0
Educational Library Services	2220	1,774,716	327	0	69,972	1,704,417	0	1,704,417	0
Support Serv-General Admin w/ Grants	2300	449,259	0	0	0	449,259	0	449,259	0
Support Serv-General Admin w/o Grants	2300	5,100,321	4,726	0	2,114,518	0	2,981,077	2,981,077	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	7,130,783	0	0	7,129,739	1,044	0	1,044	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	4,377,999	1,646	0	126,819	0	4,249,534	0	4,249,534
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	52,300,241	15,044	261,139	2,234,707	49,789,351	0	49,789,351	0
Sup Serv-Business w/ Grants	2500	61,990	0	0	0	61,990	0	61,990	0
Sup Serv-Business w/o Grants	2500	7,280,624	0	162,194	205,897	0	6,912,533	0	6,912,533
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	349,649	0	0	0	0	349,649	349,649	0
Oper & Maint of Plant Serv w/ Grants	2600	3,007,429	0	82,514	2,199,137	725,778	0	725,778	0
Oper & Maint of Plant Serv w/o Grants	2600	48,597,938	654	309,664	785,338	0	47,502,282	47,502,282	0
Student Transportation Services	2700-2799	10,578,420	102	0	397	10,577,921	0	10,577,921	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	712,034	0	70,898	0	641,136	0	641,136	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	24,289,201	218	0	579,646	0	23,709,337	0	23,709,337
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	1,666,946	0	0	0	0	1,666,946	1,666,946	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	21,283,702	0	0	19,280,724	0	2,002,978	0	2,002,978
Volunteer Services	2910	730	0	0	0	730	0	730	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	21,650,117	9,965,744	233,506	633,150	10,817,717	0	10,817,717	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	109,778	0	0	23,666	86,112	0	86,112	0
Enterprise Non-Instructional	3220	549,959	0	0	0	549,959	0	549,959	0
Community Services	3300	5,595,053	767	0	14,985	5,579,301	0	5,579,301	0
Education for Adults	3400	85,444	0	0	0	85,444	0	85,444	0
Facil Acquisition & Construction Svcs	4000	9,826,574	0	4,145,342	451,860	5,229,372	0	5,229,372	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	537,306	0	0	537,306	0	0	0	0
<b>Total All Programs</b>		<b>628,530,672</b>	<b>10,008,886</b>	<b>7,121,241</b>	<b>50,377,078</b>	<b>471,649,131</b>	<b>89,374,336</b>	<b>524,149,085</b>	<b>36,874,382</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)	5.83	7.44
Direct Costs (34 CFR 75.567)	430,588,420	524,149,085
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,486,655	36,874,382
Carry Forward: From FY 2018-2019 Data	-4,183,780	2,132,710
Total Indirect Costs	21,302,875 (A)	39,007,092 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	524,149,085	
Actual Indirect Costs:		
Admin. Charges	36,874,382	
Carry Forward: From FY 2018-2019 Data	-4,183,780	
Total Indirect Costs	32,690,602	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.83 X 524,149,085	30,557,892	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	32,690,602	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	2,132,710	

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)	20.34 %	17.56 %
Direct Costs (34 CFR 75.567)	382,158,957 (B)	471,649,131 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	64,612,471	89,374,336
Carry Forward: From FY 2018-2019 Data	16,884	-6,542,213
Total Indirect Costs	64,629,355 (A)	82,832,123 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	471,649,131	
Actual Indirect Costs:		
Admin. Charges	89,374,336	
Carry Forward: From FY 2018-2019 Data	16,884	
Total Indirect Costs	89,391,220	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.34 X 471,649,131	95,933,433 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	89,391,220 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-6,542,213	

\* 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.