



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180

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

(Using FY 2020-2021 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	43,688,750	8,241	60,069	941,885	42,678,555	0	42,678,555	0		
Support Serv-Students	2100-2199	5,760,470	0	1,367	139,242	5,619,861	0	5,619,861	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,962,979	0	1,768	3,360	1,957,851	0	1,957,851	0		
Educational Library Services	2220	475,428	0	0	3,592	471,836	0	471,836	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	165,987	0	0	56,318	0	109,669	109,669	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	534,609	0	0	0	0	534,609	0	534,609		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,017,136	0	4,059	0	5,013,077	0	5,013,077	0		
Sup Serv-Business w/ Grants	2500	21,969	0	0	21,969	0	0	0	0		
Sup Serv-Business w/o Grants	2500	602,191	0	0	-21,969	0	624,160	0	624,160		
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	692,833	0	0	87,000	605,833	0	605,833	0		
Oper & Maint of Plant Serv w/o Grants	2600	6,751,885	0	30,739	0	0	6,721,146	6,721,146	0		
Student Transportation Services	2700-2799	1,912,449	0	34,645	5,048	1,872,756	0	1,872,756	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	64,128	0	0	0	64,128	0	64,128	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,784,235	0	13,814	0	0	2,770,421	0	2,770,421		
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	1,870,386	728,146	0	0	1,142,240	0	1,142,240	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	925,318	0	552,311	0	373,007	0	373,007	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	169,156	0	128,310	40,846	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		
Total All Programs		73,399,909	736,387	827,082	1,277,291	59,799,144	10,760,005	66,629,959	3,929,190		



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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)	6.33	5.81
Direct Costs (34 CFR 75.567)	63,733,399	66,629,959
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,079,153	3,929,190
Carry Forward: From FY 2018-2019 Data	232,323	-56,163
Total Indirect Costs	3,311,476 (A)	3,873,027 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	66,629,959	
Actual Indirect Costs:		
Admin. Charges	3,929,190	
Carry Forward: From FY 2018-2019 Data	232,323	
Total Indirect Costs	4,161,513	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.33 X 66,629,959	4,217,676	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	4,161,513	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-56,163	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.29 %	18.71 %
Direct Costs (34 CFR 75.567)	57,606,827 (B)	59,799,144 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,083,296	10,760,005
Carry Forward: From FY 2018-2019 Data	606,607	429,349
Total Indirect Costs	8,689,903 (A)	11,189,354 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	59,799,144	
Actual Indirect Costs:		
Admin. Charges	10,760,005	
Carry Forward: From FY 2018-2019 Data	606,607	
Total Indirect Costs	11,366,612	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.29 X 59,799,144	10,937,263 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	11,366,612 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	429,349	

* 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.