



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180

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	34,548,062	0	119,390	57,909	34,370,763	0	34,370,763	0
Support Serv-Students	2100-2199	4,308,596	0	0	0	4,308,596	0	4,308,596	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,631,879	0	13,635	2,538	4,615,706	0	4,615,706	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	1,360	0	0	0	1,360	0	1,360	0
Support Serv-General Admin w/o Grants	2300	121,463	0	4,776	0	0	116,687	116,687	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	82,730	0	0	0	82,730	0	82,730	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	636,488	0	10,382	0	0	626,106	0	626,106
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,587,330	0	4,065	53,541	3,529,724	0	3,529,724	0
Sup Serv-Business w/ Grants	2500	4,254	0	0	1,644	2,610	0	2,610	0
Sup Serv-Business w/o Grants	2500	803,189	0	10,609	-1,644	0	794,224	0	794,224
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	396,297	0	0	0	396,297	0	396,297	0
Oper & Maint of Plant Serv w/o Grants	2600	5,501,562	0	11,748	75	0	5,489,739	5,489,739	0
Student Transportation Services	2700-2799	1,926,192	50	0	0	1,926,142	0	1,926,142	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	246,017	0	0	0	246,017	0	246,017	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,151,146	0	6,117	0	0	1,145,029	0	1,145,029
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	42,167	0	0	0	42,167	0	42,167	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	180	0	0	0	0	180	0	180
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	2,135,265	177,584	0	0	1,957,681	0	1,957,681	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	1,622,648	0	2,478	0	1,620,170	0	1,620,170	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,365,715	0	1,363,070	0	2,645	0	2,645	0
Other Uses	5000	66,741	0	0	66,741	0	0	0	0
Debt Service	5100	856,849	0	0	856,849	0	0	0	0
Total All Programs		64,036,130	177,634	1,546,270	1,037,653	53,102,608	8,171,965	58,709,034	2,565,539



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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)	5.09	3.74
Direct Costs (34 CFR 75.567)	55,526,405	58,709,034
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,755,888	2,565,539
Carry Forward: From FY 2018-2019 Data	50,896	-371,855
Total Indirect Costs	1,806,784 (A)	2,193,684 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	58,709,034	
Actual Indirect Costs:		
Admin. Charges	2,565,539	
Carry Forward: From FY 2018-2019 Data	50,896	
Total Indirect Costs	2,616,435	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.09 X 58,709,034	2,988,290	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	2,616,435	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-371,855	

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)	17.89 %	12.99 %
Direct Costs (34 CFR 75.567)	49,496,395 (B)	53,102,608 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,031,971	8,171,965
Carry Forward: From FY 2018-2019 Data	52,290	-1,275,802
Total Indirect Costs	7,084,261 (A)	6,896,163 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	53,102,608	
Actual Indirect Costs:		
Admin. Charges	8,171,965	
Carry Forward: From FY 2018-2019 Data	52,290	
Total Indirect Costs	8,224,255	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.89 X 53,102,608	9,500,057 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	8,224,255 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-1,275,802	

* 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.