



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 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	319,888,711	89,858	1,682,068	9,747,603	308,369,182	0	308,369,182	0
Support Serv-Students	2100-2199	73,037,349	11,532	142,104	1,025,762	71,857,951	0	71,857,951	0
Support Serv-Inst Staff	2200-2219, 2221-2299	35,973,327	37,530	454,289	184,742	35,296,766	0	35,296,766	0
Educational Library Services	2220	1,278,947	335	0	44,671	1,233,941	0	1,233,941	0
Support Serv-General Admin w/ Grants	2300	413,904	0	0	0	413,904	0	413,904	0
Support Serv-General Admin w/o Grants	2300	7,223,936	29,298	15,395	1,306,363	0	5,872,880	5,872,880	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,203,373	0	0	1,203,373	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	4,770,998	10,913	0	431,767	0	4,328,318	0	4,328,318
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	58,959,341	286,090	455,325	598,746	57,619,180	0	57,619,180	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	7,683,918	934	17,276	210,768	0	7,454,940	0	7,454,940
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	372,950	0	0	0	0	372,950	372,950	0
Oper & Maint of Plant Serv w/ Grants	2600	8,658,599	0	0	7,577,785	1,080,814	0	1,080,814	0
Oper & Maint of Plant Serv w/o Grants	2600	52,500,041	2,161	138,983	950,091	0	51,408,806	51,408,806	0
Student Transportation Services	2700-2799	17,849,006	0	1,708,739	8,102	16,132,165	0	16,132,165	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	350,010	0	0	0	350,010	0	350,010	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	31,359,008	11,571	102,165	6,349,686	0	24,895,586	0	24,895,586
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	1,881,545	2,320	0	0	0	1,879,225	1,879,225	0
Planning/Evaluation	2810-2814	150	0	0	0	150	0	150	0
Other Sup Services w Grants	2900	15,850	0	0	15,850	0	0	0	0
Other Sup Services w/o Grants	2900	20,801,436	889	0	18,805,397	0	1,995,150	0	1,995,150
Volunteer Services	2910	27,662	0	0	0	27,662	0	27,662	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	29,061,090	14,390,875	1,555,783	1,216,948	11,897,484	0	11,897,484	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	155,893	0	0	27,433	128,460	0	128,460	0
Enterprise Non-Instructional	3220	364,829	0	295	0	364,534	0	364,534	0
Community Services	3300	5,836,076	1,685	8,615	24,002	5,801,774	0	5,801,774	0
Education for Adults	3400	78,844	0	0	0	78,844	0	78,844	0
Facil Acquisition & Construction Svcs	4000	13,879,910	0	6,474,228	0	7,405,682	0	7,405,682	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,231,000	0	0	2,223,250	7,750	0	7,750	0
<b>Total All Programs</b>		<b>695,857,703</b>	<b>14,875,991</b>	<b>12,755,265</b>	<b>51,952,339</b>	<b>518,066,253</b>	<b>98,207,855</b>	<b>577,600,114</b>	<b>38,673,994</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 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.49	7.61
Direct Costs (34 CFR 75.567)	478,403,370	577,600,114
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,161,334	38,673,994
Carry Forward: From FY 2019-2020 Data	-7,446,839	5,292,910
Total Indirect Costs	14,714,495 (A)	43,966,904 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	577,600,114	
Actual Indirect Costs:		
Admin. Charges	38,673,994	
Carry Forward: From FY 2019-2020 Data	-7,446,839	
Total Indirect Costs	31,227,155	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.49 X 577,600,114	25,934,245	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	31,227,155	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	5,292,910	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.60 %	19.51 %
Direct Costs (34 CFR 75.567)	427,083,567 (B)	518,066,253 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	61,780,857	98,207,855
Carry Forward: From FY 2019-2020 Data	-9,365,056	2,843,801
Total Indirect Costs	52,415,801 (A)	101,051,656 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	518,066,253	
Actual Indirect Costs:		
Admin. Charges	98,207,855	
Carry Forward: From FY 2019-2020 Data	-9,365,056	
Total Indirect Costs	88,842,799	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.60 X 518,066,253	85,998,998 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	88,842,799 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,843,801	

\* 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.