



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180

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	47,639,249	0	110,035	948,479	46,580,735	0	46,580,735	0
Support Serv-Students	2100-2199	6,679,025	0	3,554	102,328	6,573,143	0	6,573,143	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,325,351	0	3,341	3,361	2,318,649	0	2,318,649	0
Educational Library Services	2220	564,636	0	0	3,085	561,551	0	561,551	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	286,837	0	0	295	0	286,542	286,542	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	650,442	0	2,476	0	0	647,966	0	647,966
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,431,759	0	4,444	63,225	5,364,090	0	5,364,090	0
Sup Serv-Business w/ Grants	2500	8,275	0	0	8,275	0	0	0	0
Sup Serv-Business w/o Grants	2500	745,014	0	4,886	0	0	740,128	0	740,128
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	357,034	0	0	0	357,034	0	357,034	0
Oper & Maint of Plant Serv w/o Grants	2600	7,994,392	0	131,885	0	0	7,862,507	7,862,507	0
Student Transportation Services	2700-2799	2,491,485	0	267,416	7,912	2,216,157	0	2,216,157	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	55,369	0	0	0	55,369	0	55,369	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,924,443	0	16,509	0	0	2,907,934	0	2,907,934
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	1,968,841	657,530	1,837	0	1,309,474	0	1,309,474	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	977,950	0	552,311	0	425,639	0	425,639	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	43,325	0	3,132	40,193	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	595	0	0	0	595	0	595	0
Total All Programs		81,144,022	657,530	1,101,826	1,177,153	65,762,436	12,445,077	73,911,485	4,296,028



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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 2021-2022	FY 2023-2024
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.60	5.53
Direct Costs (34 CFR 75.567)	64,950,547	73,911,485
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,199,105	4,296,028
Carry Forward: From FY 2019-2020 Data	370,911	-211,219
Total Indirect Costs	2,570,016 (A)	4,084,809 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	73,911,485	
Actual Indirect Costs:		
Admin. Charges	4,296,028	
Carry Forward: From FY 2019-2020 Data	370,911	
Total Indirect Costs	4,666,939	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.6 X 73,911,485	4,878,158	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	4,666,939	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-211,219	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.81 %	20.82 %
Direct Costs (34 CFR 75.567)	58,889,501 (B)	65,762,436 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,519,626	12,445,077
Carry Forward: From FY 2019-2020 Data	514,011	1,246,798
Total Indirect Costs	9,033,637 (A)	13,691,875 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	65,762,436	
Actual Indirect Costs:		
Admin. Charges	12,445,077	
Carry Forward: From FY 2019-2020 Data	514,011	
Total Indirect Costs	12,959,088	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.81 X 65,762,436	11,712,290 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	12,959,088 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,246,798	

* 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.