



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180

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

(Using FY 2021-2022 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	37,630,491	0	297,094	103,200	37,230,197	0	37,230,197	0		
Support Serv-Students	2100-2199	5,154,762	0	41,485	0	5,113,277	0	5,113,277	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,213,903	0	10,423	10,035	4,193,445	0	4,193,445	0		
Educational Library Services	2220	5,396	0	0	5,396	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	1,855	0	0	0	1,855	0	1,855	0		
Support Serv-General Admin w/o Grants	2300	185,698	0	0	0	0	185,698	185,698	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	372,332	0	0	294,360	77,972	0	77,972	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	415,114	0	43,621	-294,360	0	665,853	0	665,853		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	3,836,331	0	15,668	53,408	3,767,255	0	3,767,255	0		
Sup Serv-Business w/ Grants	2500	105,117	0	948	45,257	58,912	0	58,912	0		
Sup Serv-Business w/o Grants	2500	803,754	0	2,499	-45,257	0	846,512	0	846,512		
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	159,904	0	84,688	0	75,216	0	75,216	0		
Oper & Maint of Plant Serv w/o Grants	2600	6,096,766	0	37,402	96	0	6,059,268	6,059,268	0		
Student Transportation Services	2700-2799	1,985,857	238	694	0	1,984,925	0	1,984,925	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,334,425	0	1,249,499	0	84,926	0	84,926	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,871,042	0	94	0	0	1,870,948	0	1,870,948		
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	60,000	0	0	0	60,000	0	60,000	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	2,752	0	0	0	0	2,752	0	2,752		
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	2,608,895	174,430	0	0	2,434,465	0	2,434,465	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	739,442	0	0	0	739,442	0	739,442	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	1,002,270	0	970,377	0	31,893	0	31,893	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>68,586,106</b>	<b>174,668</b>	<b>2,754,492</b>	<b>172,135</b>	<b>55,853,780</b>	<b>9,631,031</b>	<b>62,098,746</b>	<b>3,386,065</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)	3.53	6.68
Direct Costs (34 CFR 75.567)	59,014,515	62,098,746
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,760,870	3,386,065
Carry Forward: From FY 2019-2020 Data	-434,392	759,587
Total Indirect Costs	1,326,478 (A)	4,145,652 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	62,098,746	
Actual Indirect Costs:		
Admin. Charges	3,386,065	
Carry Forward: From FY 2019-2020 Data	-434,392	
Total Indirect Costs	2,951,673	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.53 X 62,098,746	2,192,086	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	2,951,673	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	759,587	

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)	14.77 %	18.46 %
Direct Costs (34 CFR 75.567)	52,997,984 (B)	55,853,780 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,489,668	9,631,031
Carry Forward: From FY 2019-2020 Data	-702,055	679,373
Total Indirect Costs	6,787,613 (A)	10,310,404 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	55,853,780	
Actual Indirect Costs:		
Admin. Charges	9,631,031	
Carry Forward: From FY 2019-2020 Data	-702,055	
Total Indirect Costs	8,928,976	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.77 X 55,853,780	8,249,603 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	8,928,976 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	679,373	

\* 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.