



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 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	346,673,300	114,345	1,581,776	9,265,498	335,711,681	0	335,711,681	0
Support Serv-Students	2100-2199	93,570,290	26,356	31,548	2,119,603	91,392,783	0	91,392,783	0
Support Serv-Inst Staff	2200-2219, 2221-2299	46,223,339	43,838	308,868	230,167	45,640,466	0	45,640,466	0
Educational Library Services	2220	1,723,055	550	67,406	11,195	1,643,904	0	1,643,904	0
Support Serv-General Admin w/ Grants	2300	501,249	0	0	0	501,249	0	501,249	0
Support Serv-General Admin w/o Grants	2300	7,409,505	20,630	0	1,216,535	0	6,172,340	6,172,340	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	2,733,830	0	0	2,733,830	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	5,610,537	18,183	0	665,416	0	4,926,938	0	4,926,938
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	62,882,992	330,653	335,780	1,200,405	61,016,154	0	61,016,154	0
Sup Serv-Business w/ Grants	2500	4,537	0	0	0	4,537	0	4,537	0
Sup Serv-Business w/o Grants	2500	9,533,801	43	27,375	227,446	0	9,278,937	0	9,278,937
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	412,765	0	0	0	0	412,765	412,765	0
Oper & Maint of Plant Serv w/ Grants	2600	6,952,102	0	0	6,706,895	245,207	0	245,207	0
Oper & Maint of Plant Serv w/o Grants	2600	56,190,503	7,325	591,451	722,392	0	54,869,335	54,869,335	0
Student Transportation Services	2700-2799	18,961,166	329	1,104,084	408	17,856,345	0	17,856,345	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	716,474	0	0	0	716,474	0	716,474	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	31,007,888	14,926	31,269	753,872	0	30,207,821	0	30,207,821
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	2,731,125	3,455	0	0	0	2,727,670	2,727,670	0
Planning/Evaluation	2810-2814	347,567	0	0	0	347,567	0	347,567	0
Other Sup Services w Grants	2900	10,740	0	0	10,740	0	0	0	0
Other Sup Services w/o Grants	2900	19,356,501	6,059	598	18,614,260	0	735,584	0	735,584
Volunteer Services	2910	29,619	0	0	0	29,619	0	29,619	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	25,391,364	10,979,215	891,798	1,048,610	12,471,741	0	12,471,741	0
Enterprise Operations	3200	98	0	0	0	98	0	98	0
Enterprise Instructional	3210	17,942	0	0	16,608	1,334	0	1,334	0
Enterprise Non-Instructional	3220	280,708	0	0	0	280,708	0	280,708	0
Community Services	3300	5,941,164	2,376	0	213,054	5,725,734	0	5,725,734	0
Education for Adults	3400	106,147	0	0	0	106,147	0	106,147	0
Facil Acquisition & Construction Svcs	4000	46,666,280	141	39,516,879	0	7,149,260	0	7,149,260	0
Other Uses	5000	2,200,000	0	0	2,200,000	0	0	0	0
Debt Service	5100	4,879,854	0	0	4,879,854	0	0	0	0
Total All Programs		799,066,442	11,568,424	44,488,832	52,836,788	580,841,008	109,331,390	645,023,118	45,149,280



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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 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.44	6.89
Direct Costs (34 CFR 75.567)	524,149,085	645,023,118
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,486,655	45,149,280
Carry Forward: From FY 2020-2021 Data	2,132,710	-707,730
Total Indirect Costs	27,619,365 (A)	44,441,550 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	645,023,118	
Actual Indirect Costs:		
Admin. Charges	45,149,280	
Carry Forward: From FY 2020-2021 Data	2,132,710	
Total Indirect Costs	47,281,990	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.44 X 645,023,118	47,989,720	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	47,281,990	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-707,730	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.56 %	18.96 %
Direct Costs (34 CFR 75.567)	471,649,131 (B)	580,841,008 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	64,612,471	109,331,390
Carry Forward: From FY 2020-2021 Data	-6,542,213	793,496
Total Indirect Costs	58,070,258 (A)	110,124,886 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	580,841,008	
Actual Indirect Costs:		
Admin. Charges	109,331,390	
Carry Forward: From FY 2020-2021 Data	-6,542,213	
Total Indirect Costs	102,789,177	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.56 X 580,841,008	101,995,681 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	102,789,177 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	793,496	

* 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.