



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180

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	60,214,799	793	159,522	1,219,065	58,835,419	0	58,835,419	0
Support Serv-Students	2100-2199	8,056,966	0	5,563	291,625	7,759,778	0	7,759,778	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,233,415	0	799	10,335	2,222,281	0	2,222,281	0
Educational Library Services	2220	469,709	0	0	8,398	461,311	0	461,311	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	610,054	0	0	193,702	0	416,352	416,352	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	1,145,636	0	4,269	0	0	1,141,367	0	1,141,367
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,473,455	0	5,596	77,336	6,390,523	0	6,390,523	0
Sup Serv-Business w/ Grants	2500	7,268	0	0	7,268	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,051,546	0	9,865	0	0	1,041,681	0	1,041,681
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	794,714	0	0	0	794,714	0	794,714	0
Oper & Maint of Plant Serv w/o Grants	2600	8,589,011	0	349,611	0	0	8,239,400	8,239,400	0
Student Transportation Services	2700-2799	2,981,707	0	268,162	14	2,713,531	0	2,713,531	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	160,534	0	0	0	160,534	0	160,534	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,583,568	0	34,479	39,450	0	3,509,639	0	3,509,639
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	2,214,163	561,953	2,320	0	1,649,890	0	1,649,890	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	893,471	0	552,436	0	341,035	0	341,035	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	343,911	0	108,089	188,646	47,176	0	47,176	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	508,066	0	0	508,066	0	0	0	0
Total All Programs		100,331,993	562,746	1,500,711	2,543,905	81,376,192	14,348,439	90,031,944	5,692,687



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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)	5.81	6.77
Direct Costs (34 CFR 75.567)	66,629,959	90,031,944
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,079,153	5,692,687
Carry Forward: From FY 2020-2021 Data	-56,163	405,668
Total Indirect Costs	3,022,990 (A)	6,098,355 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	90,031,944	
Actual Indirect Costs:		
Admin. Charges	5,692,687	
Carry Forward: From FY 2020-2021 Data	-56,163	
Total Indirect Costs	5,636,524	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.81 X 90,031,944	5,230,856	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	5,636,524	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	405,668	

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)	18.71 %	17.08 %
Direct Costs (34 CFR 75.567)	59,799,144 (B)	81,376,192 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,083,296	14,348,439
Carry Forward: From FY 2020-2021 Data	429,349	-447,698
Total Indirect Costs	8,512,645 (A)	13,900,741 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	81,376,192	
Actual Indirect Costs:		
Admin. Charges	14,348,439	
Carry Forward: From FY 2020-2021 Data	429,349	
Total Indirect Costs	14,777,788	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.71 X 81,376,192	15,225,486 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	14,777,788 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-447,698	

* 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.