



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2180

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	41,834,384	1,396	150,313	29,738	41,652,937	0	41,652,937	0
Support Serv-Students	2100-2199	5,239,691	0	160	43,412	5,196,119	0	5,196,119	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,682,955	0	37,152	12,374	4,633,429	0	4,633,429	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	1,987	0	0	0	1,987	0	1,987	0
Support Serv-General Admin w/o Grants	2300	230,278	0	280	0	0	229,998	229,998	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	436,000	0	0	265,532	170,468	0	170,468	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	662,902	0	1,205	-255,655	0	917,352	0	917,352
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	4,596,658	0	3,414	235,174	4,358,070	0	4,358,070	0
Sup Serv-Business w/ Grants	2500	79,594	0	0	0	79,594	0	79,594	0
Sup Serv-Business w/o Grants	2500	981,722	0	695	-1,922	0	982,949	0	982,949
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	371,910	0	260,795	0	111,115	0	111,115	0
Oper & Maint of Plant Serv w/o Grants	2600	6,935,916	0	26,918	510	0	6,908,488	6,908,488	0
Student Transportation Services	2700-2799	2,020,764	431	0	0	2,020,333	0	2,020,333	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	144,557	0	0	0	144,557	0	144,557	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,691,189	0	375,435	61,640	0	2,254,114	0	2,254,114
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	106	0	0	0	0	106	0	106
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	2,722,300	194,158	155,530	0	2,372,612	0	2,372,612	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	373,077	0	0	0	373,077	0	373,077	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,373,317	0	1,341,824	0	31,493	0	31,493	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		75,379,307	195,985	2,353,721	390,803	61,145,791	11,293,007	68,284,277	4,154,521



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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)	3.74	7.88
Direct Costs (34 CFR 75.567)	58,709,034	68,284,277
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,755,888	4,154,521
Carry Forward: From FY 2020-2021 Data	-371,855	1,228,834
Total Indirect Costs	1,384,033 (A)	5,383,355 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	68,284,277	
Actual Indirect Costs:		
Admin. Charges	4,154,521	
Carry Forward: From FY 2020-2021 Data	-371,855	
Total Indirect Costs	3,782,666	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.74 X 68,284,277	2,553,832	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,782,666	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,228,834	

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)	12.99 %	21.86 %
Direct Costs (34 CFR 75.567)	53,102,608 (B)	61,145,791 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,031,971	11,293,007
Carry Forward: From FY 2020-2021 Data	-1,275,802	2,074,367
Total Indirect Costs	5,756,169 (A)	13,367,374 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	61,145,791	
Actual Indirect Costs:		
Admin. Charges	11,293,007	
Carry Forward: From FY 2020-2021 Data	-1,275,802	
Total Indirect Costs	10,017,205	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.99 X 61,145,791	7,942,838 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	10,017,205 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	2,074,367	

* 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.