



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2055

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	5,535,575	40,310	0	131,426	5,363,839	0	5,363,839	0
Support Serv-Students	2100-2199	364,478	0	0	0	364,478	0	364,478	0
Support Serv-Inst Staff	2200-2219, 2221-2299	309,924	0	0	0	309,924	0	309,924	0
Educational Library Services	2220	71,328	0	0	0	71,328	0	71,328	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	295,724	0	0	0	0	295,724	295,724	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	46,734	0	0	0	0	46,734	0	46,734
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	611,099	0	0	0	611,099	0	611,099	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	180,505	0	0	0	0	180,505	0	180,505
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	873,367	0	46,304	0	0	827,063	827,063	0
Student Transportation Services	2700-2799	307,251	0	0	0	307,251	0	307,251	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	225,786	0	9,180	0	0	216,606	0	216,606
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	4,618	0	0	0	4,618	0	4,618	0
Other Sup Services w/o Grants	2900	80,028	0	0	80,028	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	333,465	128,994	0	6,249	198,222	0	198,222	0
Enterprise Operations	3200	816	0	0	0	816	0	816	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	2,570	0	0	0	2,570	0	2,570	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	50,577	0	50,577	0	0	0	0	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>9,293,845</b>	<b>169,304</b>	<b>106,061</b>	<b>217,703</b>	<b>7,234,145</b>	<b>1,566,632</b>	<b>8,356,932</b>	<b>443,845</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 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.88	6.04
Direct Costs (34 CFR 75.567)	6,791,246	8,356,932
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	299,087	443,845
Carry Forward: From FY 2020-2021 Data	24,492	60,519
Total Indirect Costs	323,579 (A)	504,364 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	8,356,932	
Actual Indirect Costs:		
Admin. Charges	443,845	
Carry Forward: From FY 2020-2021 Data	24,492	
Total Indirect Costs	468,337	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.88 X 8,356,932	407,818	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	468,337	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	60,519	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.39 %	18.32 %
Direct Costs (34 CFR 75.567)	5,696,664 (B)	7,234,145 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,349,855	1,566,632
Carry Forward: From FY 2020-2021 Data	101,386	-241,073
Total Indirect Costs	1,451,241 (A)	1,325,559 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	7,234,145	
Actual Indirect Costs:		
Admin. Charges	1,566,632	
Carry Forward: From FY 2020-2021 Data	101,386	
Total Indirect Costs	1,668,018	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.39 X 7,234,145	1,909,091 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,668,018 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-241,073	

\* 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.