



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2505

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	2,256,726	0	83,947	68,939	2,103,840	0	2,103,840	0
Support Serv-Students	2100-2199	85,781	0	190	0	85,591	0	85,591	0
Support Serv-Inst Staff	2200-2219, 2221-2299	214	0	0	214	0	0	0	0
Educational Library Services	2220	51,851	0	0	10,725	41,126	0	41,126	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	14,326	0	0	0	0	14,326	14,326	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	161,757	0	32	213	0	161,512	0	161,512
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	178,422	0	0	105	178,317	0	178,317	0
Sup Serv-Business w/ Grants	2500	1,281	0	0	0	1,281	0	1,281	0
Sup Serv-Business w/o Grants	2500	84,228	0	0	0	0	84,228	0	84,228
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	17,088	0	0	0	17,088	0	17,088	0
Oper & Maint of Plant Serv w/o Grants	2600	444,011	0	2,618	9,705	0	431,688	431,688	0
Student Transportation Services	2700-2799	170,339	0	22	0	170,317	0	170,317	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	7,547	0	0	0	7,547	0	7,547	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,543	0	0	0	0	4,543	0	4,543
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	149,150	67,966	0	0	81,184	0	81,184	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	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	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	11,798	0	0	11,798	0	0	0	0
Total All Programs		3,639,062	67,966	86,809	101,699	2,686,291	696,297	3,132,305	250,283



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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)	1.07	10.50
Direct Costs (34 CFR 75.567)	3,036,973	3,132,305
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	170,484	250,283
Carry Forward: From FY 2020-2021 Data	-73,592	143,175
Total Indirect Costs	96,892 (A)	393,458 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	3,132,305	
Actual Indirect Costs:		
Admin. Charges	250,283	
Carry Forward: From FY 2020-2021 Data	-73,592	
Total Indirect Costs	176,691	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.07 X 3,132,305	33,516	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	176,691	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	143,175	

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)	17.38 %	30.00 %
Direct Costs (34 CFR 75.567)	2,621,060 (B)	2,686,291 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	483,927	696,297
Carry Forward: From FY 2020-2021 Data	-66,570	162,850
Total Indirect Costs	417,357 (A)	859,147 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	2,686,291	
Actual Indirect Costs:		
Admin. Charges	696,297	
Carry Forward: From FY 2020-2021 Data	-66,570	
Total Indirect Costs	629,727	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.38 X 2,686,291	466,877 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	629,727 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	162,850	

* 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.