



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0270

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	963,161	0	44,124	39,781	879,256	0	879,256	0
Support Serv-Students	2100-2199	2,709	0	0	0	2,709	0	2,709	0
Support Serv-Inst Staff	2200-2219, 2221-2299	104	0	0	0	104	0	104	0
Educational Library Services	2220	10,128	0	0	5,460	4,668	0	4,668	0
Support Serv-General Admin w/ Grants	2300	11,577	0	0	11,577	0	0	0	0
Support Serv-General Admin w/o Grants	2300	41,896	0	0	3,169	0	38,727	38,727	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	653	0	0	0	653	0	653	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	167,533	0	0	0	0	167,533	0	167,533
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	0	0	0	0	0	0	0	0
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	195,735	0	5,000	24	0	190,711	190,711	0
Student Transportation Services	2700-2799	118,985	0	61,275	0	57,710	0	57,710	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	396	0	0	0	396	0	396	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	12,913	0	0	0	0	12,913	0	12,913
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	79,816	17,772	0	229	61,815	0	61,815	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	38,708	0	0	0	38,708	0	38,708	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	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>1,644,314</b>	<b>17,772</b>	<b>110,399</b>	<b>60,240</b>	<b>1,046,019</b>	<b>409,884</b>	<b>1,275,457</b>	<b>180,446</b>



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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	1,083,377	1,275,457
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	132,216	180,446
Carry Forward: From FY 2020-2021 Data	278,320	324,843
Total Indirect Costs	410,536 (A)	505,289 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	1,275,457	
Actual Indirect Costs:		
Admin. Charges	180,446	
Carry Forward: From FY 2020-2021 Data	278,320	
Total Indirect Costs	458,766	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,275,457	133,923	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	458,766	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	324,843	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	843,742 (B)	1,046,019 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	292,273	409,884
Carry Forward: From FY 2020-2021 Data	394,234	490,312
Total Indirect Costs	686,507 (A)	900,196 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	1,046,019	
Actual Indirect Costs:		
Admin. Charges	409,884	
Carry Forward: From FY 2020-2021 Data	394,234	
Total Indirect Costs	804,118	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,046,019	313,806 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	804,118 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	490,312	

\* 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.