



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2620

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	4,947,833	0	78,821	674,093	4,194,919	0	4,194,919	0
Support Serv-Students	2100-2199	243,153	0	0	0	243,153	0	243,153	0
Support Serv-Inst Staff	2200-2219, 2221-2299	150,499	0	0	16,567	133,932	0	133,932	0
Educational Library Services	2220	6,723	0	0	0	6,723	0	6,723	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	97,277	0	0	49,244	0	48,033	48,033	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,281	0	0	0	1,281	0	1,281	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	260,314	0	0	1,672	0	258,642	0	258,642
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	358,482	0	0	49	358,433	0	358,433	0
Sup Serv-Business w/ Grants	2500	12,791	0	0	12,791	0	0	0	0
Sup Serv-Business w/o Grants	2500	167,274	0	0	6,499	0	160,775	0	160,775
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	40,343	0	37,317	3,026	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	807,517	0	0	1,361	0	806,156	806,156	0
Student Transportation Services	2700-2799	369,327	0	0	26	369,301	0	369,301	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	307,207	0	0	0	0	307,207	0	307,207
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	135,012	0	0	135,012	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	274,275	96,806	16,422	2,324	158,723	0	158,723	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	206,098	0	0	206,098	0	0	0	0
<b>Total All Programs</b>		<b>8,385,406</b>	<b>96,806</b>	<b>132,560</b>	<b>1,108,762</b>	<b>5,466,465</b>	<b>1,580,813</b>	<b>6,320,654</b>	<b>726,624</b>



# Colorado Department of Education

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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)	5,279,768	6,320,654
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	512,293	726,624
Carry Forward: From FY 2020-2021 Data	653,814	716,769
Total Indirect Costs	1,166,107 (A)	1,443,393 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	6,320,654	
Actual Indirect Costs:		
Admin. Charges	726,624	
Carry Forward: From FY 2020-2021 Data	653,814	
Total Indirect Costs	1,380,438	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,320,654	663,669	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,380,438	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	716,769	

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)	24.52 %	30.00 %
Direct Costs (34 CFR 75.567)	4,694,861 (B)	5,466,465 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,155,885	1,580,813
Carry Forward: From FY 2020-2021 Data	-100,319	140,117
Total Indirect Costs	1,055,566 (A)	1,720,930 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	5,466,465	
Actual Indirect Costs:		
Admin. Charges	1,580,813	
Carry Forward: From FY 2020-2021 Data	-100,319	
Total Indirect Costs	1,480,494	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.52 X 5,466,465	1,340,377 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,480,494 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	140,117	

\* 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.