



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0770

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	4,002,984	0	18,262	83,081	3,901,641	0	3,901,641	0
Support Serv-Students	2100-2199	247,800	0	320	3,200	244,280	0	244,280	0
Support Serv-Inst Staff	2200-2219, 2221-2299	83,039	0	0	0	83,039	0	83,039	0
Educational Library Services	2220	47,056	0	299	0	46,757	0	46,757	0
Support Serv-General Admin w/ Grants	2300	1,281	0	0	0	1,281	0	1,281	0
Support Serv-General Admin w/o Grants	2300	333,007	0	0	12,426	0	320,581	320,581	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	8,065	0	0	0	0	8,065	0	8,065
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	360,636	0	1,091	1,760	357,785	0	357,785	0
Sup Serv-Business w/ Grants	2500	29,587	0	0	0	29,587	0	29,587	0
Sup Serv-Business w/o Grants	2500	100,929	0	2,545	274	0	98,110	0	98,110
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	57,605	0	8,655	0	48,950	0	48,950	0
Oper & Maint of Plant Serv w/o Grants	2600	851,754	0	3,794	598	0	847,362	847,362	0
Student Transportation Services	2700-2799	482,432	0	256,591	1,254	224,587	0	224,587	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	100,411	0	0	0	100,411	0	100,411	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	213,144	0	2,735	0	0	210,409	0	210,409
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	398,067	159,664	20,392	11,013	206,998	0	206,998	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	207,379	0	207,379	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	19,842	0	0	19,842	0	0	0	0
<b>Total All Programs</b>		<b>7,545,018</b>	<b>159,664</b>	<b>522,063</b>	<b>133,448</b>	<b>5,245,316</b>	<b>1,484,527</b>	<b>6,413,259</b>	<b>316,584</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)	6.38	3.91
Direct Costs (34 CFR 75.567)	4,621,009	6,413,259
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	223,202	316,584
Carry Forward: From FY 2020-2021 Data	26,740	-65,842
Total Indirect Costs	249,942 (A)	250,742 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	6,413,259	
Actual Indirect Costs:		
Admin. Charges	316,584	
Carry Forward: From FY 2020-2021 Data	26,740	
Total Indirect Costs	343,324	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.38 X 6,413,259	409,166	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	343,324	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-65,842	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	3,766,552 (B)	5,245,316 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,175,681	1,484,527
Carry Forward: From FY 2020-2021 Data	351,338	262,270
Total Indirect Costs	1,527,019 (A)	1,746,797 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2022-2023)		
Actual Direct Costs	5,245,316	
Actual Indirect Costs:		
Admin. Charges	1,484,527	
Carry Forward: From FY 2020-2021 Data	351,338	
Total Indirect Costs	1,835,865	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 5,245,316	1,573,595 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,835,865 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	262,270	

\* 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.