



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2770

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	26,338,429	4,969	0	1,036,028	25,297,432	0	25,297,432	0
Support Serv-Students	2100-2199	3,211,173	0	0	2,254	3,208,919	0	3,208,919	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,367,933	0	0	167,318	2,200,615	0	2,200,615	0
Educational Library Services	2220	560,202	0	0	11,931	548,271	0	548,271	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	239,229	3,911	0	0	0	235,318	235,318	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	624,140	3,425	0	0	0	620,715	0	620,715
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,145,333	11,623	0	11,849	3,121,861	0	3,121,861	0
Sup Serv-Business w/ Grants	2500	628	0	0	0	628	0	628	0
Sup Serv-Business w/o Grants	2500	876,601	0	0	44,362	0	832,239	0	832,239
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	25,000	0	0	0	25,000	0	25,000	0
Oper & Maint of Plant Serv w/o Grants	2600	4,260,236	0	0	70,000	0	4,190,236	4,190,236	0
Student Transportation Services	2700-2799	1,439,955	9,922	0	0	1,430,033	0	1,430,033	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	91,725	0	0	26,338	65,387	0	65,387	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,024,182	895	0	71,097	0	2,952,190	0	2,952,190
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	898,309	301,514	42,820	0	553,975	0	553,975	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	199,124	0	0	0	199,124	0	199,124	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	203,173	0	0	203,173	0	0	0	0
<b>Total All Programs</b>		<b>47,505,372</b>	<b>336,259</b>	<b>42,820</b>	<b>1,644,350</b>	<b>36,651,245</b>	<b>8,830,698</b>	<b>41,076,799</b>	<b>4,405,144</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)	9.28	10.50
Direct Costs (34 CFR 75.567)	30,306,855	41,076,799
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,993,771	4,405,144
Carry Forward: From FY 2020-2021 Data	168,518	761,735
Total Indirect Costs	3,162,289 (A)	5,166,879 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	41,076,799	
Actual Indirect Costs:		
Admin. Charges	4,405,144	
Carry Forward: From FY 2020-2021 Data	168,518	
Total Indirect Costs	4,573,662	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.28 X 41,076,799	3,811,927	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	4,573,662	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	761,735	

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)	19.30 %	28.41 %
Direct Costs (34 CFR 75.567)	27,472,348 (B)	36,651,245 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,271,368	8,830,698
Carry Forward: From FY 2020-2021 Data	-175,480	1,581,528
Total Indirect Costs	5,095,888 (A)	10,412,226 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2022-2023)		
Actual Direct Costs	36,651,245	
Actual Indirect Costs:		
Admin. Charges	8,830,698	
Carry Forward: From FY 2020-2021 Data	-175,480	
Total Indirect Costs	8,655,218	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.30 X 36,651,245	7,073,690 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	8,655,218 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	1,581,528	

\* 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.