



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035

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	18,650,723	0	3,866	1,555,110	17,091,747	0	17,091,747	0
Support Serv-Students	2100-2199	2,895,174	0	47,647	152,464	2,695,063	0	2,695,063	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,580,757	0	18,614	29,426	1,532,717	0	1,532,717	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	367,801	0	0	219,824	0	147,977	147,977	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	453,166	0	0	0	0	453,166	0	453,166
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,612,954	0	0	808	2,612,146	0	2,612,146	0
Sup Serv-Business w/ Grants	2500	82,429	0	0	6,406	76,023	0	76,023	0
Sup Serv-Business w/o Grants	2500	795,259	0	0	22,526	0	772,733	0	772,733
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	1,225,898	0	201,891	6,866	1,017,141	0	1,017,141	0
Oper & Maint of Plant Serv w/o Grants	2600	2,993,226	0	11,640	0	0	2,981,586	2,981,586	0
Student Transportation Services	2700-2799	1,433,690	0	0	66,429	1,367,261	0	1,367,261	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,509	0	0	0	3,509	0	3,509	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	730,986	0	0	0	0	730,986	0	730,986
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	170,382	0	0	0	170,382	0	170,382	0
Other Sup Services w/o Grants	2900	341,489	0	0	0	0	341,489	0	341,489
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	1,168,279	468,620	0	5,816	693,843	0	693,843	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	308,314	0	217,742	90,571	1	0	1	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	69,869	0	0	69,869	0	0	0	0
Total All Programs		35,883,905	468,620	501,400	2,226,115	27,259,833	5,427,937	30,389,396	2,298,374



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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)	7.50	8.07
Direct Costs (34 CFR 75.567)	25,340,320	30,389,396
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	968,473	2,298,374
Carry Forward: From FY 2020-2021 Data	133,558	152,727
Total Indirect Costs	1,102,031 (A)	2,451,101 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	30,389,396	
Actual Indirect Costs:		
Admin. Charges	2,298,374	
Carry Forward: From FY 2020-2021 Data	133,558	
Total Indirect Costs	2,431,932	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.5 X 30,389,396	2,279,205	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	2,431,932	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	152,727	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.09 %	20.23 %
Direct Costs (34 CFR 75.567)	22,685,702 (B)	27,259,833 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,454,064	5,427,937
Carry Forward: From FY 2020-2021 Data	136,430	87,867
Total Indirect Costs	3,590,494 (A)	5,515,804 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	27,259,833	
Actual Indirect Costs:		
Admin. Charges	5,427,937	
Carry Forward: From FY 2020-2021 Data	136,430	
Total Indirect Costs	5,564,367	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.09 X 27,259,833	5,476,500 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	5,564,367 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	87,867	

* 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.