



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 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	128,464,936	18	353,497	2,753,480	125,357,941	0	125,357,941	0
Support Serv-Students	2100-2199	20,939,705	0	13,011	241,470	20,685,224	0	20,685,224	0
Support Serv-Inst Staff	2200-2219, 2221-2299	17,156,916	292	34,314	0	17,122,310	0	17,122,310	0
Educational Library Services	2220	2,533,619	0	10,589	882	2,522,148	0	2,522,148	0
Support Serv-General Admin w/ Grants	2300	232,238	0	0	0	232,238	0	232,238	0
Support Serv-General Admin w/o Grants	2300	2,967,255	0	12,195	194,777	0	2,760,283	2,760,283	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	18,495,542	90	93,599	2,049,313	16,352,540	0	16,352,540	0
Sup Serv-Business w/ Grants	2500	888,783	0	0	787,868	100,915	0	100,915	0
Sup Serv-Business w/o Grants	2500	295,866	0	17,075	-1,913,984	0	2,192,775	0	2,192,775
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	3,247,725	0	0	0	3,247,725	0	3,247,725	0
Oper & Maint of Plant Serv w/o Grants	2600	13,796,482	752	434,143	0	0	13,361,587	13,361,587	0
Student Transportation Services	2700-2799	7,496,688	0	176,486	0	7,320,202	0	7,320,202	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	649,094	0	0	0	649,094	0	649,094	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,047,272	0	14,511	13,913	0	7,018,848	0	7,018,848
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	66,354	0	0	0	66,354	0	66,354	0
Other Sup Services w/o Grants	2900	2,569,079	0	0	1,088	0	2,567,991	0	2,567,991
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,828	0	0	0	2,828	0	2,828	0
Food Services Operations	3100	6,803,294	2,709,392	56,940	5,520	4,031,442	0	4,031,442	0
Enterprise Operations	3200	61,940	0	0	0	61,940	0	61,940	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	645,056	0	0	0	645,056	0	645,056	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	8,027,058	0	7,294,085	363,075	369,898	0	369,898	0
Other Uses	5000	3,681,870	0	0	3,681,870	0	0	0	0
Debt Service	5100	2,474,482	0	0	2,473,482	1,000	0	1,000	0
Total All Programs		248,544,082	2,710,544	8,510,445	10,652,754	198,768,855	27,901,484	214,890,725	11,779,614



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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 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	1.66	7.41
Direct Costs (34 CFR 75.567)	209,327,658	214,890,725
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,777,488	11,779,614
Carry Forward: From FY 2018-2019 Data	-4,060,355	4,152,073
Total Indirect Costs	2,717,133 (A)	15,931,687 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	214,890,725	
Actual Indirect Costs:		
Admin. Charges	11,779,614	
Carry Forward: From FY 2018-2019 Data	-4,060,355	
Total Indirect Costs	7,719,259	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.66 X 214,890,725	3,567,186	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	7,719,259	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	4,152,073	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	11.74 %	14.18 %
Direct Costs (34 CFR 75.567)	190,237,121 (B)	198,768,855 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,618,679	27,901,484
Carry Forward: From FY 2018-2019 Data	-4,281,824	284,196
Total Indirect Costs	18,336,855 (A)	28,185,680 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	198,768,855	
Actual Indirect Costs:		
Admin. Charges	27,901,484	
Carry Forward: From FY 2018-2019 Data	-4,281,824	
Total Indirect Costs	23,619,660	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
11.74 X 198,768,855	23,335,464 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	23,619,660 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	284,196	

* 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.