



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000

FY 2023-2024 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2021-2022 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	144,165,904	212	479,762	3,703,398	139,982,532	0	139,982,532	0
Support Serv-Students	2100-2199	22,657,546	0	17,858	262,664	22,377,024	0	22,377,024	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,513,863	0	72,789	0	14,441,074	0	14,441,074	0
Educational Library Services	2220	2,376,902	0	9,048	160	2,367,694	0	2,367,694	0
Support Serv-General Admin w/ Grants	2300	249,068	0	0	0	249,068	0	249,068	0
Support Serv-General Admin w/o Grants	2300	3,551,965	0	3,728	132,021	0	3,416,216	3,416,216	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	20,423,637	0	151,690	2,458,215	17,813,732	0	17,813,732	0
Sup Serv-Business w/ Grants	2500	134,425	0	0	0	134,425	0	134,425	0
Sup Serv-Business w/o Grants	2500	-127,137	0	73,313	-2,366,080	0	2,165,630	0	2,165,630
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	287,397	0	0	0	287,397	0	287,397	0
Oper & Maint of Plant Serv w/o Grants	2600	17,974,161	4,002	485,746	0	0	17,484,413	17,484,413	0
Student Transportation Services	2700-2799	7,832,054	0	15,874	0	7,816,180	0	7,816,180	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	98,159	0	0	0	98,159	0	98,159	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	8,889,390	0	10,527	23,517	0	8,855,346	0	8,855,346
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	5,207	0	0	0	5,207	0	5,207	0
Other Sup Services w/o Grants	2900	1,993,231	0	0	0	0	1,993,231	0	1,993,231
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	9,518,333	3,705,715	645,942	1,820	5,164,856	0	5,164,856	0
Enterprise Operations	3200	64,984	0	0	0	64,984	0	64,984	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	653,360	0	0	0	653,360	0	653,360	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	4,556,013	0	3,569,170	357,275	629,568	0	629,568	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,465,269	0	0	2,463,869	1,400	0	1,400	0
<b>Total All Programs</b>		<b>262,283,731</b>	<b>3,709,929</b>	<b>5,535,447</b>	<b>7,036,859</b>	<b>212,086,660</b>	<b>33,914,836</b>	<b>232,987,289</b>	<b>13,014,207</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 2021-2022	FY 2023-2024
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.49	6.47
Direct Costs (34 CFR 75.567)	232,080,734	232,987,289
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,184,156	13,014,207
Carry Forward: From FY 2019-2020 Data	-502,530	2,050,548
Total Indirect Costs	7,681,626 (A)	15,064,755 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	232,987,289	
Actual Indirect Costs:		
Admin. Charges	13,014,207	
Carry Forward: From FY 2019-2020 Data	-502,530	
Total Indirect Costs	12,511,677	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.49 X 232,987,289	10,461,129	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	12,511,677	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	2,050,548	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	12.69 %	17.91 %
Direct Costs (34 CFR 75.567)	213,036,704 (B)	212,086,660 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,431,997	33,914,836
Carry Forward: From FY 2019-2020 Data	-2,936,002	4,065,037
Total Indirect Costs	21,495,995 (A)	37,979,873 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	212,086,660	
Actual Indirect Costs:		
Admin. Charges	33,914,836	
Carry Forward: From FY 2019-2020 Data	-2,936,002	
Total Indirect Costs	30,978,834	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.69 X 212,086,660	26,913,797 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	30,978,834 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	4,065,037	

\* 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.