



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000

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	157,140,604	298	531,687	3,468,767	153,139,852	0	153,139,852	0
Support Serv-Students	2100-2199	24,195,313	0	29,338	97,139	24,068,836	0	24,068,836	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,083,101	0	49,292	10	13,033,799	0	13,033,799	0
Educational Library Services	2220	2,551,139	0	3,171	0	2,547,968	0	2,547,968	0
Support Serv-General Admin w/ Grants	2300	223,918	0	0	0	223,918	0	223,918	0
Support Serv-General Admin w/o Grants	2300	3,661,983	0	14,044	163,155	0	3,484,784	3,484,784	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	22,433,685	0	77,565	2,941,068	19,415,052	0	19,415,052	0
Sup Serv-Business w/ Grants	2500	159,952	0	0	0	159,952	0	159,952	0
Sup Serv-Business w/o Grants	2500	-358,661	0	9,958	-2,805,619	0	2,437,000	0	2,437,000
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	503,613	0	172,340	0	331,273	0	331,273	0
Oper & Maint of Plant Serv w/o Grants	2600	19,764,842	0	476,547	105	0	19,288,190	19,288,190	0
Student Transportation Services	2700-2799	7,933,434	0	18,213	0	7,915,221	0	7,915,221	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	211,918	0	0	0	211,918	0	211,918	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	8,799,615	0	253,259	14,215	0	8,532,141	0	8,532,141
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	59,419	0	0	0	59,419	0	59,419	0
Other Sup Services w/o Grants	2900	2,890,858	0	0	0	0	2,890,858	0	2,890,858
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	10,266,888	3,819,947	905,853	1,273	5,539,815	0	5,539,815	0
Enterprise Operations	3200	101,130	0	0	0	101,130	0	101,130	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	829,103	0	0	0	829,103	0	829,103	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	7,783,841	0	6,966,252	449,380	368,209	0	368,209	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,754,638	0	0	2,752,838	1,800	0	1,800	0
Total All Programs		284,990,333	3,820,245	9,507,519	7,082,331	227,947,265	36,632,973	250,720,239	13,859,999



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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)	7.41	5.30
Direct Costs (34 CFR 75.567)	214,890,725	250,720,239
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,777,488	13,859,999
Carry Forward: From FY 2020-2021 Data	4,152,073	-566,298
Total Indirect Costs	10,929,561 (A)	13,293,701 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	250,720,239	
Actual Indirect Costs:		
Admin. Charges	13,859,999	
Carry Forward: From FY 2020-2021 Data	4,152,073	
Total Indirect Costs	18,012,072	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.41 X 250,720,239	18,578,370	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	18,012,072	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-566,298	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	14.18 %	18.09 %
Direct Costs (34 CFR 75.567)	198,768,855 (B)	227,947,265 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,618,679	36,632,973
Carry Forward: From FY 2020-2021 Data	284,196	4,594,247
Total Indirect Costs	22,902,875 (A)	41,227,220 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	227,947,265	
Actual Indirect Costs:		
Admin. Charges	36,632,973	
Carry Forward: From FY 2020-2021 Data	284,196	
Total Indirect Costs	36,917,169	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.18 X 227,947,265	32,322,922 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	36,917,169 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	4,594,247	

* 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.