



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9035

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	4,320,561	0	17,800	1,329,411	2,973,350	0	2,973,350	0
Support Serv-Students	2100-2199	3,620,598	0	25,571	628,246	2,966,781	0	2,966,781	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,749,119	0	44,490	442,595	1,262,034	0	1,262,034	0
Educational Library Services	2220	3,549	0	0	0	3,549	0	3,549	0
Support Serv-General Admin w/ Grants	2300	202,086	0	5,793	0	196,293	0	196,293	0
Support Serv-General Admin w/o Grants	2300	344,793	0	10,493	103,145	0	231,155	231,155	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	28,645	0	0	0	0	28,645	0	28,645
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	91,242	0	0	0	91,242	0	91,242	0
Sup Serv-Business w/ Grants	2500	10,985	0	0	0	10,985	0	10,985	0
Sup Serv-Business w/o Grants	2500	418,419	0	0	0	0	418,419	0	418,419
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	364,678	0	0	364,678	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	464,156	0	0	299,720	0	164,436	164,436	0
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	400,451	0	4,730	66,466	329,255	0	329,255	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	847,714	0	247	73,737	0	773,730	0	773,730
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	0	0	0	0	0	0	0	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	270,737	0	808	2,116	267,813	0	267,813	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	81,218	0	81,218	0	0	0	0	0
Other Uses	5000	266,355	0	0	266,355	0	0	0	0
Debt Service	5100	15,609	0	0	15,609	0	0	0	0
<b>Total All Programs</b>		<b>13,500,915</b>	<b>0</b>	<b>191,150</b>	<b>3,592,078</b>	<b>8,101,302</b>	<b>1,616,385</b>	<b>8,496,893</b>	<b>1,220,794</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 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	8,538,652	8,496,893
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,249,913	1,220,794
Carry Forward: From FY 2018-2019 Data	9,896,148	10,224,768
Total Indirect Costs	11,146,061 (A)	11,445,562 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	8,496,893	
Actual Indirect Costs:		
Admin. Charges	1,220,794	
Carry Forward: From FY 2018-2019 Data	9,896,148	
Total Indirect Costs	11,116,942	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 8,496,893	892,174	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	11,116,942	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	10,224,768	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.65 %	15.68 %
Direct Costs (34 CFR 75.567)	7,849,522 (B)	8,101,302 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,802,068	1,616,385
Carry Forward: From FY 2018-2019 Data	-289,342	-345,876
Total Indirect Costs	1,512,726 (A)	1,270,509 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	8,101,302	
Actual Indirect Costs:		
Admin. Charges	1,616,385	
Carry Forward: From FY 2018-2019 Data	-289,342	
Total Indirect Costs	1,327,043	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.65 X 8,101,302	1,672,919 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	1,327,043 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-345,876	

\* 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.