



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9170

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

(Using FY 2020-2021 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	36,169,614	0	0	0	36,169,614	0	36,169,614	0		
Support Serv-Students	2100-2199	828,697	0	0	0	828,697	0	828,697	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	174,086	0	0	0	174,086	0	174,086	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	624,615	0	874	2,775	0	620,966	620,966	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	205	0	0	0	205	0	205	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	0	0	0	0	0	0	0	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	3,110	0	0	0	0	3,110	0	3,110		
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	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	36,901	0	0	0	0	36,901	36,901	0		
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	78,439	0	1,816	0	0	76,623	0	76,623		
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	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	526,132	0	526,132	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>38,441,799</b>	<b>0</b>	<b>528,822</b>	<b>2,775</b>	<b>37,172,602</b>	<b>737,600</b>	<b>37,830,469</b>	<b>79,733</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	-2.28	1.46
Direct Costs (34 CFR 75.567)	17,921,219	37,830,469
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,660	79,733
Carry Forward: From FY 2018-2019 Data	-469,264	473,004
Total Indirect Costs	-423,604 (A)	552,737 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	37,830,469	
Actual Indirect Costs:		
Admin. Charges	79,733	
Carry Forward: From FY 2018-2019 Data	-469,264	
Total Indirect Costs	-389,531	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-2.28 X 37,830,469	-862,535	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	-389,531	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	473,004	

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)	-1.98 %	3.06 %
Direct Costs (34 CFR 75.567)	17,250,078 (B)	37,172,602 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	544,813	737,600
Carry Forward: From FY 2018-2019 Data	-1,073,537	400,081
Total Indirect Costs	-528,724 (A)	1,137,681 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	37,172,602	
Actual Indirect Costs:		
Admin. Charges	737,600	
Carry Forward: From FY 2018-2019 Data	-1,073,537	
Total Indirect Costs	-335,937	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-1.98 X 37,172,602	-736,018 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	-335,937 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	400,081	

\* 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.