



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9175

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	2,611,912	0	26,671	1,324,250	1,260,991	0	1,260,991	0		
Support Serv-Students	2100-2199	1,606,302	0	5,471	851,813	749,018	0	749,018	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	6,651,165	0	3,213	6,028	6,641,924	0	6,641,924	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	58,245	0	0	34,323	23,922	0	23,922	0		
Support Serv-General Admin w/o Grants	2300	0	0	0	0	0	0	0	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	27,449	0	0	0	0	27,449	0	27,449		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	236,230	0	0	0	236,230	0	236,230	0		
Sup Serv-Business w/ Grants	2500	6,650	0	0	0	6,650	0	6,650	0		
Sup Serv-Business w/o Grants	2500	176,953	0	0	0	0	176,953	0	176,953		
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	3,597	0	0	0	3,597	0	3,597	0		
Oper & Maint of Plant Serv w/o Grants	2600	89,073	0	0	0	0	89,073	89,073	0		
Student Transportation Services	2700-2799	90,610	0	0	0	90,610	0	90,610	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,500	0	0	0	1,500	0	1,500	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	215,064	0	0	0	0	215,064	0	215,064		
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	185,262	0	0	0	0	185,262	0	185,262		
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	7,340	0	0	0	7,340	0	7,340	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	17,155	0	0	0	17,155	0	17,155	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	20,700	0	0	20,700	0	0	0	0		
Total All Programs		12,005,207	0	35,355	2,237,114	9,038,937	693,801	9,128,010	604,728		



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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)	10.50	4.57
Direct Costs (34 CFR 75.567)	3,840,442	9,128,010
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	604,728
Carry Forward: From FY 2018-2019 Data	165,749	-187,964
Total Indirect Costs	165,749 (A)	416,764 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2020-2021)		
Actual Direct Costs	9,128,010	
Actual Indirect Costs:		
Admin. Charges	604,728	
Carry Forward: From FY 2018-2019 Data	165,749	
Total Indirect Costs	770,477	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,128,010	958,441	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	770,477	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-187,964	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	3.35 %	6.43 %
Direct Costs (34 CFR 75.567)	3,779,233 (B)	9,038,937 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	693,801
Carry Forward: From FY 2018-2019 Data	-503,566	-112,569
Total Indirect Costs	-503,566 (A)	581,232 (A)
b) ACTUAL COSTS: (From FY 2020-2021)		
Actual Direct Costs	9,038,937	
Actual Indirect Costs:		
Admin. Charges	693,801	
Carry Forward: From FY 2018-2019 Data	-503,566	
Total Indirect Costs	190,235	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.35 X 9,038,937	302,804 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	190,235 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	-112,569	

* 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.