



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9035

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

(Using FY 2021-2022 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	4,818,254	0	3,780	1,488,159	3,326,315	0	3,326,315	0		
Support Serv-Students	2100-2199	3,608,193	0	14,315	600,246	2,993,632	0	2,993,632	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,115,720	0	16,380	648,576	1,450,764	0	1,450,764	0		
Educational Library Services	2220	4,090	0	0	0	4,090	0	4,090	0		
Support Serv-General Admin w/ Grants	2300	11,469	0	0	0	11,469	0	11,469	0		
Support Serv-General Admin w/o Grants	2300	448,744	0	10,003	107,910	0	330,831	330,831	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	34,171	0	0	0	0	34,171	0	34,171		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	93,810	0	0	0	93,810	0	93,810	0		
Sup Serv-Business w/ Grants	2500	12,552	0	0	0	12,552	0	12,552	0		
Sup Serv-Business w/o Grants	2500	424,519	0	0	0	0	424,519	0	424,519		
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	373,225	0	0	373,225	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	487,768	0	0	318,345	0	169,423	169,423	0		
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	438,699	0	879	67,795	370,025	0	370,025	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	920,750	0	39	62,598	0	858,113	0	858,113		
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	361,789	0	100	17,502	344,187	0	344,187	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	311,206	0	0	311,206	0	0	0	0		
Debt Service	5100	15,895	0	0	15,895	0	0	0	0		
Total All Programs		14,480,854	0	45,496	4,011,457	8,606,844	1,817,057	9,107,098	1,316,803		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	8,466,860	9,107,098
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,354,571	1,316,803
Carry Forward: From FY 2019-2020 Data	13,207,911	13,568,469
Total Indirect Costs	14,562,482 (A)	14,885,272 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	9,107,098	
Actual Indirect Costs:		
Admin. Charges	1,316,803	
Carry Forward: From FY 2019-2020 Data	13,207,911	
Total Indirect Costs	14,524,714	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,107,098	956,245	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	14,524,714	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	13,568,469	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.18 %	20.34 %
Direct Costs (34 CFR 75.567)	7,965,121 (B)	8,606,844 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,915,569	1,817,057
Carry Forward: From FY 2019-2020 Data	-318,340	-66,007
Total Indirect Costs	1,597,229 (A)	1,751,050 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	8,606,844	
Actual Indirect Costs:		
Admin. Charges	1,817,057	
Carry Forward: From FY 2019-2020 Data	-318,340	
Total Indirect Costs	1,498,717	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.18 X 8,606,844	1,564,724 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,498,717 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-66,007	

* 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.