



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9075

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

(Using FY 2021-2022 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	1,014,156	0	0	76,932	937,224	0	937,224	0
Support Serv-Students	2100-2199	769,236	0	30,696	30,000	708,540	0	708,540	0
Support Serv-Inst Staff	2200-2219, 2221-2299	197,745	0	0	0	197,745	0	197,745	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	133,952	0	0	1,796	132,156	0	132,156	0
Support Serv-General Admin w/o Grants	2300	973,503	0	881,068	1	0	92,434	92,434	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	126,153	0	0	0	0	126,153	0	126,153
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	266,250	0	0	266,250	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	74,806	0	0	0	0	74,806	0	74,806
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	63,435	0	15,099	0	0	48,336	48,336	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	527,571	0	99	0	0	527,472	0	527,472
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	736,855	0	736,855	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	41,714	0	0	41,714	0	0	0	0
<b>Total All Programs</b>		<b>4,925,376</b>	<b>0</b>	<b>1,663,817</b>	<b>416,693</b>	<b>1,975,665</b>	<b>869,201</b>	<b>2,116,435</b>	<b>728,431</b>



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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 2021-2022	FY 2023-2024
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)	1,903,656	2,116,435
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	435,354	728,431
Carry Forward: From FY 2019-2020 Data	2,735,324	3,241,529
Total Indirect Costs	3,170,678 (A)	3,969,960 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2021-2022)		
Actual Direct Costs	2,116,435	
Actual Indirect Costs:		
Admin. Charges	728,431	
Carry Forward: From FY 2019-2020 Data	2,735,324	
Total Indirect Costs	3,463,755	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,116,435	222,226	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	3,463,755	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	3,241,529	

UNRESTRICTED RATE

	FY 2021-2022	FY 2023-2024
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,740,723 (B)	1,975,665 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	609,093	869,201
Carry Forward: From FY 2019-2020 Data	766,271	1,042,772
Total Indirect Costs	1,375,364 (A)	1,911,973 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2021-2022)		
Actual Direct Costs	1,975,665	
Actual Indirect Costs:		
Admin. Charges	869,201	
Carry Forward: From FY 2019-2020 Data	766,271	
Total Indirect Costs	1,635,472	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,975,665	592,700 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	1,635,472 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	1,042,772	

\* 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.