



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9175

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	2,506,750	0	8,427	1,056,798	1,441,525	0	1,441,525	0		
Support Serv-Students	2100-2199	2,392,273	0	1,650	1,256,536	1,134,087	0	1,134,087	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,904,866	0	1,914	5,482	2,897,470	0	2,897,470	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	94,503	0	0	94,503	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	106,233	0	0	0	0	106,233	106,233	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	55,266	0	0	0	0	55,266	0	55,266		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	349,980	0	0	0	349,980	0	349,980	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	202,960	0	0	0	0	202,960	0	202,960		
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	102,179	0	0	0	0	102,179	102,179	0		
Student Transportation Services	2700-2799	225,520	0	18,448	0	207,072	0	207,072	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	191,561	0	4,120	0	0	187,441	0	187,441		
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	219,972	0	0	0	0	219,972	0	219,972		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	415	0	0	0	415	0	415	0		
Food Services Operations	3100	5,971	0	0	0	5,971	0	5,971	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	26,181	0	0	0	26,181	0	26,181	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	353	0	353	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		
Total All Programs		9,384,983	0	34,912	2,413,319	6,062,701	874,051	6,271,113	665,639		



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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) <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)	4,139,226	6,271,113
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	665,639
Carry Forward: From FY 2019-2020 Data	235,483	242,655
Total Indirect Costs	235,483 (A)	908,294 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2021-2022)		
Actual Direct Costs	6,271,113	
Actual Indirect Costs:		
Admin. Charges	665,639	
Carry Forward: From FY 2019-2020 Data	235,483	
Total Indirect Costs	901,122	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,271,113	658,467	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	901,122	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	242,655	

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)	17.67 %	12.65 %
Direct Costs (34 CFR 75.567)	4,058,306 (B)	6,062,701 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	874,051
Carry Forward: From FY 2019-2020 Data	90,341	-106,887
Total Indirect Costs	90,341 (A)	767,164 (A)
b) ACTUAL COSTS: (From FY 2021-2022)		
Actual Direct Costs	6,062,701	
Actual Indirect Costs:		
Admin. Charges	874,051	
Carry Forward: From FY 2019-2020 Data	90,341	
Total Indirect Costs	964,392	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.67 X 6,062,701	1,071,279 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2021-2022)	964,392 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2023-2024)	-106,887	

* 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.