



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0540

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 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	6,373,956	0	0	518,786	5,855,170	0	5,855,170	0
Support Serv-Students	2100-2199	765,620	0	0	153,500	612,120	0	612,120	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,240,051	452	5,679	0	1,233,920	0	1,233,920	0
Educational Library Services	2220	150,900	0	0	0	150,900	0	150,900	0
Support Serv-General Admin w/ Grants	2300	8,176	0	0	0	8,176	0	8,176	0
Support Serv-General Admin w/o Grants	2300	441,085	1,040	0	46,797	0	393,248	393,248	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,127,423	0	13,902	0	1,113,521	0	1,113,521	0
Sup Serv-Business w/ Grants	2500	26,959	0	0	26,959	0	0	0	0
Sup Serv-Business w/o Grants	2500	320,258	0	0	2	0	320,256	0	320,256
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	23,983	0	0	0	23,983	0	23,983	0
Oper & Maint of Plant Serv w/o Grants	2600	1,654,651	0	0	16,677	0	1,637,974	1,637,974	0
Student Transportation Services	2700-2799	801,248	0	30,300	66,717	704,231	0	704,231	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	72,850	0	0	0	72,850	0	72,850	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	877,115	0	5,434	29,843	0	841,838	0	841,838
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	340,538	143,395	0	3,599	193,544	0	193,544	0
Enterprise Operations	3200	218,586	0	0	0	218,586	0	218,586	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	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	321,047	0	0	321,047	0	0	0	0
Total All Programs		14,764,446	144,887	55,315	1,183,927	10,187,001	3,193,316	12,218,223	1,162,094



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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 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.26	10.50
Direct Costs (34 CFR 75.567)	10,225,781	12,218,223
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	413,530	1,162,094
Carry Forward: From FY 2020-2021 Data	43,484	318,535
Total Indirect Costs	457,014 (A)	1,480,629 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	12,218,223	
Actual Indirect Costs:		
Admin. Charges	1,162,094	
Carry Forward: From FY 2020-2021 Data	43,484	
Total Indirect Costs	1,205,578	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.26 X 12,218,223	887,043	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,205,578	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	318,535	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	29.54 %	30.00 %
Direct Costs (34 CFR 75.567)	8,494,789 (B)	10,187,001 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,943,937	3,193,316
Carry Forward: From FY 2020-2021 Data	79,234	263,310
Total Indirect Costs	2,023,171 (A)	3,456,626 (A)
b) ACTUAL COSTS: (From FY 2022-2023)		
Actual Direct Costs	10,187,001	
Actual Indirect Costs:		
Admin. Charges	3,193,316	
Carry Forward: From FY 2020-2021 Data	79,234	
Total Indirect Costs	3,272,550	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.54 X 10,187,001	3,009,240 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,272,550 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	263,310	

* 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.