Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 0010
FY 2025-2026 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2023-2024 Audited Data)

		Total Costs	Excluded and/or Unallowed Costs			Used by Unrestricted Rate		Used by Restricted Rate	
Programs	Code	Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	53,034,948	0	150,176	224,074	52,660,698	0	52,660,698	0
Support Serv-Students	2100-2199	6,889,194	0	5,400	22,091	6,861,703	0	6,861,703	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,132,183	0	48,605	0	6,083,578	0	6,083,578	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	111,821	0	0	0	0	111,821	111,821	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	1,044,915	0	0	0	0	1,044,915	0	1,044,915
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,606,973	0	0	0	1,606,973	0	1,606,973	0
Sup Serv-School Admin	2400-2499	8,547,864	0	0	0	8,547,864	0	8,547,864	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,564,013	0	0	0	0	1,564,013	0	1,564,013
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	315,744	0	0	0	0	315,744	315,744	0
Oper & Maint of Plant Serv w/ Grants	2600	36,592	0	0	0	36,592	0	36,592	0
Oper & Maint of Plant Serv w/o Grants	2600	10,365,868	0	2,000	0	0	10,363,868	10,363,868	0
Student Transportation Services	2700-2799	3,837,963	0	47,375	0	3,790,588	0	3,790,588	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	52,034	0	0	6,000	46,034	0	46,034	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,301,256	1,625	50,000	-15,863	0	5,265,494	0	5,265,494
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	1,051,408	0	0	0	0	1,051,408	1,051,408	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	1,085,404	0	0	225,000	0	860,404	0	860,404
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	17,379	0	0	0	17,379	0	17,379	0
Food Services Operations	3100	4,119,961	1,590,922	14,521	353,258	2,161,260	0	2,161,260	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	25,193	0	0	0	25,193	0	25,193	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	36,712	0	36,712	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,430,372	0	0	2,430,372	0	0	0	0
Total All Programs		107,607,797	1,592,547	354,789	3,244,932	81,837,862	20,577,667	93,680,703	8,734,826

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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)

(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)

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

RESTRICTED RATE

		FY 2023-2024	FY 2025-2026
a)	**APPLIED COSTS:**		
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	9.11
	Direct Costs (34 CFR 75.567)	102,659,860	93,680,703
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	5,852,737	8,734,826
	Carry Forward: From FY 2021-2022 Data	898,392	-203,256
	Total Indirect Costs	6,751,129 (A)	8,531,570 (A)
b)	**ACTUAL COSTS:**		
	(From FY 2023-2024)		
	Actual Direct Costs	93,680,703	
	Actual Indirect Costs:		
	Admin. Charges	8,734,826	
	Carry Forward: From FY 2021-2022 Data	898,392	
	Total Indirect Costs	9,633,218	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 10.5 X 93,680,703	9,836,474	
	Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	9,633,218	
	Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-203,256	

UNRESTRICTED RATE

		FY 2023-2024	FY 2025-2026
a)	<u>APPLIED COSTS:</u>		
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	24.56 %
	Direct Costs (34 CFR 75.567)	88,942,972 (B)	81,837,862 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	13,435,987	20,577,667
	Carry Forward: From FY 2021-2022 Data	3,496,079	-477,613
	Total Indirect Costs	16,932,066 (A)	20,100,054 (A)
b)	<u>ACTUAL COSTS:</u>		
	(From FY 2023-2024)		
	Actual Direct Costs	81,837,862	
	Actual Indirect Costs:		
	Admin. Charges	20,577,667	
	Carry Forward: From FY 2021-2022 Data	3,496,079	
	Total Indirect Costs	24,073,746	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs		
	Fixed Rate % X Actual Direct Costs		
	30.00 X 81,837,862	24,551,359 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	24,073,746 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-477,613	

* 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.