



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020

FY 2025-2026 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2023-2024 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	304,928,886	96,928	403,476	1,721,708	302,706,774	0	302,706,774	0
Support Serv-Students	2100-2199	35,670,267	10947	20,834	0	35,638,486	0	35,638,486	0
Support Serv-Inst Staff	2200-2219, 2221-2299	34,799,879	12,745	145,485	224,581	34,417,068	0	34,417,068	0
Educational Library Services	2220	5,216,439	0	0	62	5,216,377	0	5,216,377	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,317,921	6,785	0	434,247	0	876,889	876,889	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	1,863,332	2,665	0	39,000	0	1,821,667	0	1,821,667
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	833,228	0	0	0	833,228	0	833,228	0
Sup Serv-School Admin	2400-2499	41,429,804	38,659	430,315	88,302	40,872,528	0	40,872,528	0
Sup Serv-Business w/ Grants	2500	1,779,421	0	0	1,771,921	7,500	0	7,500	0
Sup Serv-Business w/o Grants	2500	15,204,274	1,100	447,612	6,424,529	0	8,331,033	0	8,331,033
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	755,446	420	0	0	0	755,026	755,026	0
Oper & Maint of Plant Serv w/ Grants	2600	7,604	0	0	0	7,604	0	7,604	0
Oper & Maint of Plant Serv w/o Grants	2600	45,566,170	918	118,992	0	0	45,446,260	45,446,260	0
Student Transportation Services	2700-2799	12,412,523	0	94,627	2,089	12,315,807	0	12,315,807	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	8,432,421	0	0	0	8,432,421	0	8,432,421	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	28,427,289	115,008	33,959	21,825	0	28,256,497	0	28,256,497
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	970,954	0	0	0	0	970,954	970,954	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	2,621,688	0	79,856	0	0	2,541,832	0	2,541,832
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	18,055	0	0	0	18,055	0	18,055	0
Food Services Operations	3100	16,788,234	6,722,271	333,063	575,943	9,156,957	0	9,156,957	0
Enterprise Operations	3200	18,237	0	0	0	18,237	0	18,237	0
Enterprise Instructional	3210	7,011,337	0	0	0	7,011,337	0	7,011,337	0
Enterprise Non-Instructional	3220	10,050	0	0	0	10,050	0	10,050	0
Community Services	3300	2,940,198	5,548	6,440	1,000	2,927,210	0	2,927,210	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,080,925	0	1,586,890	0	1,494,035	0	1,494,035	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,224,676	0	1,472,867	4,740,094	11,715	0	11,715	0
Total All Programs		578,329,258	7,013,994	5,174,416	16,045,301	461,095,389	89,000,158	509,144,518	40,951,029



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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

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2021-2022 Data

Total Indirect Costs

FY 2023-2024

6.45

443,406,943

24,177,348

-984,597

23,192,751 (A)

FY 2025-2026

9.44

509,144,518

40,951,029

7,126,611

48,077,640 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2021-2022 Data

Total Indirect Costs

509,144,518

40,951,029

-984,597

39,966,432

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.45 X 509,144,518

32,839,821

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

39,966,432

Under or (Over) Recovery (E - F)

(For use in FY 2025-2026)

7,126,611

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)	17.61 %	21.44 %
Direct Costs (34 CFR 75.567)	403,913,784 (B)	461,095,389 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	55,071,783	89,000,158
Carry Forward: From FY 2021-2022 Data	2,040,002	9,841,262
Total Indirect Costs	57,111,785 (A)	98,841,420 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2023-2024)		
Actual Direct Costs	461,095,389	
Actual Indirect Costs:		
Admin. Charges	89,000,158	
Carry Forward: From FY 2021-2022 Data	2,040,002	
Total Indirect Costs	91,040,160	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.61 X 461,095,389	81,198,898 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	91,040,160 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	9,841,262	

* 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.