



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040

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	134,805,835	0	375,859	-18,260,867	152,690,843	0	152,690,843	0
Support Serv-Students	2100-2199	16,242,936	0	0	283,894	15,959,042	0	15,959,042	0
Support Serv-Inst Staff	2200-2219, 2221-2299	21,101,199	0	67,231	652,658	20,381,310	0	20,381,310	0
Educational Library Services	2220	835,066	0	0	8,730	826,336	0	826,336	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,798,779	0	0	201,914	0	1,596,865	1,596,865	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	54,812	0	0	0	54,812	0	54,812	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,424,550	0	0	10,911	0	1,413,639	0	1,413,639
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	17,036,343	0	0	332,929	16,703,414	0	16,703,414	0
Sup Serv-Business w/ Grants	2500	359,799	0	0	359,799	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,664,627	0	0	0	0	2,664,627	0	2,664,627
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	26,897,226	0	483,227	0	0	26,413,999	26,413,999	0
Student Transportation Services	2700-2799	9,788,031	0	16,673	15,575	9,755,783	0	9,755,783	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	120,807	0	0	0	120,807	0	120,807	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,367,667	0	538,577	55,000	0	16,774,090	0	16,774,090
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	75,598	0	0	0	75,598	0	75,598	0
Other Sup Services w/o Grants	2900	440,137	0	0	0	0	440,137	0	440,137
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	9,546,564	4,542,273	30,951	3,670	4,969,670	0	4,969,670	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	2,064,861	0	0	0	2,064,861	0	2,064,861	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	339,613	0	0	0	339,613	0	339,613	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	15,058,846	0	15,035,747	0	23,099	0	23,099	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	18,256,949	0	0	18,254,949	2,000	0	2,000	0
Total All Programs		296,280,245	4,542,273	16,548,265	1,919,162	223,967,188	49,303,357	251,978,052	21,292,493



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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

7.05

190,416,400

7,059,662

-2,079,496

4,980,166 (A)

FY 2025-2026

9.03

251,978,052

21,292,493

1,448,544

22,741,037 (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

251,978,052

21,292,493

-2,079,496

19,212,997

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.05 X 251,978,052

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

Under or (Over) Recovery (E - F)

(For use in FY 2025-2026)

17,764,453

19,212,997

1,448,544

UNRESTRICTED RATE

a) **APPLIED COSTS:**

FY 2023-2024

FY 2025-2026

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

20.81 %

22.43 %

Direct Costs (34 CFR 75.567)

168,995,301 (B)

223,967,188 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

22,411,937

49,303,357

Carry Forward: From FY 2021-2022 Data

-1,756,191

939,594

Total Indirect Costs

20,655,746 (A)

50,242,951 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

223,967,188

Actual Indirect Costs:

Admin. Charges

49,303,357

Carry Forward: From FY 2021-2022 Data

-1,756,191

Total Indirect Costs

47,547,166

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.81 X 223,967,188

46,607,572 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

47,547,166 (F)

Under or (Over) Recovery (E - F)

939,594

(For use in FY 2025-2026)

* 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.