Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 0100
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	16,384,868	0	163,542	142,855	16,078,471	0	16,078,471	0
Support Serv-Students	2100-2199	2,704,168	0	19,251	5,204	2,679,713	0	2,679,713	0
Support Serv-Inst Staff	2200-2219, 2221-2299	474,977	0	0	74,798	400,179	0	400,179	0
Educational Library Services	2220	275,526	0	779	3,451	271,296	0	271,296	0
Support Serv-General Admin w/ Grants	2300	13,842	0	0	0	13,842	0	13,842	0
Support Serv-General Admin w/o Grants	2300	230,112	0	0	0	0	230,112	230,112	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	445,020	0	0	0	0	445,020	0	445,020
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,026,882	0	17,647	0	2,009,235	0	2,009,235	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	894,407	0	0	50,400	0	844,007	0	844,007
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	2,893,571	0	54,730	0	0	2,838,841	2,838,841	0
Student Transportation Services	2700-2799	1,081,315	0	231,214	990	849,111	0	849,111	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	90,000	0	0	0	90,000	0	90,000	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,789,738	0	31,120	0	0	1,758,618	0	1,758,618
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	1,978,875	757,247	96,942	0	1,124,686	0	1,124,686	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	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	733,471	0	733,471	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,099	0	0	1,099	0	0	0	0
Total All Programs		32,017,871	757,247	1,348,696	278,797	23,516,533	6,116,598	26,585,486	3,047,645

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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)	<u>APPLIED COSTS:</u>		
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.73	10.50
	Direct Costs (34 CFR 75.567)	22,658,551	26,585,486
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	988,851	3,047,645
	Carry Forward: From FY 2021-2022 Data	-300,783	1,223,514
	Total Indirect Costs	688,068 (A)	4,271,159 (A)
b)	<u>ACTUAL COSTS:</u>		
	(From FY 2023-2024)		
	Actual Direct Costs	26,585,486	
	Actual Indirect Costs:		
	Admin. Charges	3,047,645	
	Carry Forward: From FY 2021-2022 Data	-300,783	
	Total Indirect Costs	2,746,862	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs		
	Fixed Rate % X Actual Direct Costs		
	5.73 X 26,585,486	1,523,348	
	Should Have Recovered Actual		
	Indirect Costs for (From FY 2023-2024)	2,746,862	
	Under or (Over) Recovery (E - F)	1,223,514	
	(For use in FY 2025-2026)		

UNRESTRICTED RATE

		FY 2023-2024	FY 2025-2026
a)	**APPLIED COSTS:** (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	13.24 %	30.00 %
	Direct Costs (34 CFR 75.567)	20,680,397 (B)	23,516,533 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	3,255,200	6,116,598
	Carry Forward: From FY 2021-2022 Data	-840,503	2,162,506
	Total Indirect Costs	2,414,697 (A)	8,279,104 (A)
b)	**ACTUAL COSTS:** (From FY 2023-2024)		
	Actual Direct Costs	23,516,533	
	Actual Indirect Costs:		
	Admin. Charges	6,116,598	
	Carry Forward: From FY 2021-2022 Data	-840,503	
	Total Indirect Costs	5,276,095	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 13.24 X 23,516,533	3,113,589 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	5,276,095 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	2,162,506	

* 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.