



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180

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	351,647,573	139,303	1,386,931	8,347,517	341,773,822	0	341,773,822	0
Support Serv-Students	2100-2199	95,242,820	18921	301,283	1,574,252	93,348,364	0	93,348,364	0
Support Serv-Inst Staff	2200-2219, 2221-2299	43,164,204	74,233	241,953	260,638	42,587,380	0	42,587,380	0
Educational Library Services	2220	1,331,009	0	0	42,521	1,288,488	0	1,288,488	0
Support Serv-General Admin w/ Grants	2300	499,662	0	0	0	499,662	0	499,662	0
Support Serv-General Admin w/o Grants	2300	9,999,171	33,206	499	876,787	0	9,088,679	9,088,679	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,331,378	0	0	1,277,340	54,038	0	54,038	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	5,032,726	17,001	7,132	104,301	0	4,904,292	0	4,904,292
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	63,525,479	272,914	286,535	1,590,260	61,375,770	0	61,375,770	0
Sup Serv-Business w/ Grants	2500	387,682	0	0	0	387,682	0	387,682	0
Sup Serv-Business w/o Grants	2500	10,035,789	315	6,065	252,061	0	9,777,348	0	9,777,348
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	473,804	0	0	0	0	473,804	473,804	0
Oper & Maint of Plant Serv w/ Grants	2600	2,255,347	0	343	1,742,291	512,713	0	512,713	0
Oper & Maint of Plant Serv w/o Grants	2600	61,834,624	3,129	4,602,885	1,317,221	0	55,911,389	55,911,389	0
Student Transportation Services	2700-2799	22,734,202	869	509,182	2,986	22,221,165	0	22,221,165	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	10,387	0	0	0	10,387	0	10,387	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	37,853,827	8,568	868,151	821,091	0	36,156,017	0	36,156,017
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	3,239,130	18,220	0	0	0	3,220,910	3,220,910	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	21,816,443	3,039	0	20,830,088	0	983,316	0	983,316
Volunteer Services	2910	16,856	0	0	0	16856	0	16856	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	28,886,332	13,179,137	774,045	1,171,498	13,761,652	0	13,761,652	0
Enterprise Operations	3200	3	0	0	0	3	0	3	0
Enterprise Instructional	3210	20,448	0	0	12,630	7,818	0	7,818	0
Enterprise Non-Instructional	3220	167,804	0	0	0	167,804	0	167,804	0
Community Services	3300	5,801,720	782	0	21,360	5,779,578	0	5,779,578	0
Education for Adults	3400	82,741	0	0	0	82,741	0	82,741	0
Facil Acquisition & Construction Svcs	4000	13,053,767	0	12,478,212	0	575,555	0	575,555	0
Other Uses	5000	3,592	0	0	3,592	0	0	0	0
Debt Service	5100	3,724,509	0	0	3,724,509	0	0	0	0
Total All Programs		784,173,029	13,769,637	21,463,216	43,972,943	584,451,478	120,515,755	653,146,260	51,820,973



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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

7.61

577,600,114

22,161,334

5,292,910

27,454,244 (A)

FY 2025-2026

9.07

653,146,260

51,820,973

7,409,453

59,230,426 (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

653,146,260

51,820,973

5,292,910

57,113,883

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.61 X 653,146,260

49,704,430

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

57,113,883

Under or (Over) Recovery (E - F)

(For use in FY 2025-2026)

7,409,453

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)

19.51 %

22.22 %

Direct Costs (34 CFR 75.567)

518,066,253 (B)

584,451,478 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

61,780,857

120,515,755

Carry Forward: From FY 2021-2022 Data

2,843,801

9,333,073

Total Indirect Costs

64,624,658 (A)

129,848,828 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

584,451,478

Actual Indirect Costs:

Admin. Charges

120,515,755

Carry Forward: From FY 2021-2022 Data

2,843,801

Total Indirect Costs

123,359,556

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.51 X 584,451,478

114,026,483 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

123,359,556 (F)

Under or (Over) Recovery (E - F)

9,333,073

(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.