Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190

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	48,960,119	0	6,339	655,467	48,298,313	0	48,298,313	0
Support Serv-Students	2100-2199	11,664,742	0	0	79,174	11,585,568	0	11,585,568	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,371	0	0	0	13,371	0	13,371	0
Educational Library Services	2220	72,873	0	0	15,025	57,848	0	57,848	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	309,911	0	0	25,983	0	283,928	283,928	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	4,978,610	0	3,808,581	3,086	0	1,166,943	0	1,166,943
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,549,034	0	695	3,340	2,544,999	0	2,544,999	0
Sup Serv-Business w/ Grants	2500	4,961	0	0	0	4,961	0	4,961	0
Sup Serv-Business w/o Grants	2500	364,943	0	22,288	21,713	0	320,942	0	320,942
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	521,473	0	41	404	0	521,028	521,028	0
Student Transportation Services	2700-2799	417,409	0	0	3,076	414,333	0	414,333	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	137,544	0	21,687	0	0	115,857	0	115,857
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	20	0	0	20	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	92,489	0	0	0	92,489	0	92,489	0
Food Services Operations	3100	370,730	138,682	12,100	0	219,948	0	219,948	0
Enterprise Operations	3200	55,146	0	0	0	55,146	0	55,146	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	88,605	0	0	1,204	87,401	0	87,401	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	16,413	0	16,413	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	430,019	0	0	430,019	0	0	0	0
Total All Programs		71,048,412	138,682	3,888,144	1,238,511	63,374,377	2,408,698	64,179,333	1,603,742

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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

		FY 2023-2024	FY 2025-2026
a)	**APPLIED COSTS:**		
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	-3.06	4.05
	Direct Costs (34 CFR 75.567)	43,319,069	64,179,333
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	1,471,147	1,603,742
	Carry Forward: From FY 2021-2022 Data	-2,573,812	993,818
	Total Indirect Costs	-1,102,665 (A)	2,597,560 (A)
b)	**ACTUAL COSTS:**		
	(From FY 2023-2024)		
	Actual Direct Costs	64,179,333	
	Actual Indirect Costs:		
	Admin. Charges	1,603,742	
	Carry Forward: From FY 2021-2022 Data	-2,573,812	
	Total Indirect Costs	-970,070	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs -3.06 X 64,179,333	-1,963,888	
	Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	-970,070	
	Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	993,818	

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)	-1.34 %	4.84 %
	Direct Costs (34 CFR 75.567)	42,535,557 (B)	63,374,377 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	3,026,035	2,408,698
	Carry Forward: From FY 2021-2022 Data	-2,599,055	658,860
	Total Indirect Costs	426,980 (A)	3,067,558 (A)
b)	<u>ACTUAL COSTS:</u> (From FY 2023-2024)		
	Actual Direct Costs	63,374,377	
	Actual Indirect Costs:		
	Admin. Charges	2,408,698	
	Carry Forward: From FY 2021-2022 Data	-2,599,055	
	Total Indirect Costs	-190,357	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs -1.34 X 63,374,377	-849,217 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	-190,357 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	658,860	

* 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.