Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 0870
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	39,317,001	0	784,856	104,033	38,428,112	0	38,428,112	0
Support Serv-Students	2100-2199	3,068,959	0	12,210	139,800	2,916,949	0	2,916,949	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,006,059	0	159,859	415,739	2,430,461	0	2,430,461	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	142,370	0	0	61,575	0	80,795	80,795	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	689,247	0	0	0	0	689,247	0	689,247
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,204,142	0	0	197,929	5,006,213	0	5,006,213	0
Sup Serv-Business w/ Grants	2500	23,307	0	0	0	23,307	0	23,307	0
Sup Serv-Business w/o Grants	2500	1,411,928	0	137,765	16,214	0	1,257,949	0	1,257,949
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	3,051,514	0	0	0	3,051,514	0	3,051,514	0
Oper & Maint of Plant Serv w/o Grants	2600	5,252,051	0	0	17,982	0	5,234,069	5,234,069	0
Student Transportation Services	2700-2799	2,078,600	0	239,055	0	1,839,545	0	1,839,545	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	38,674	0	0	0	38,674	0	38,674	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,489,351	0	199,295	0	0	2,290,056	0	2,290,056
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	134,102	0	0	0	0	134,102	134,102	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	19,147	0	0	0	0	19,147	0	19,147
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	201,209	0	0	1,545	199,664	0	199,664	0
Food Services Operations	3100	2,436,432	908,013	0	0	1,528,419	0	1,528,419	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	167,397	0	0	0	167,397	0	167,397	0
Education for Adults	3400	1,681,426	0	4,319	230,605	1,446,502	0	1,446,502	0
Facil Acquisition & Construction Svcs	4000	1,619,838	0	1,365,202	0	254,636	0	254,636	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	653,824	0	0	653,824	0	0	0	0
Total All Programs		72,686,578	908,013	2,902,561	1,839,246	57,331,393	9,705,365	62,780,359	4,256,399

Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	6.81	6.68
	Direct Costs (34 CFR 75.567)	54,215,926	62,780,359
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	2,409,906	4,256,399
	Carry Forward: From FY 2021-2022 Data	-45,392	-64,335
	Total Indirect Costs	2,364,514 (A)	4,192,064 (A)
b)	<u>ACTUAL COSTS:</u> (From FY 2023-2024)		
	Actual Direct Costs	62,780,359	
	Actual Indirect Costs:		
	Admin. Charges	4,256,399	
	Carry Forward: From FY 2021-2022 Data	-45,392	
	Total Indirect Costs	4,211,007	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 6.81 X 62,780,359	4,275,342	
	Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	4,211,007	
	Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-64,335	

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)	17.63 %	15.98 %
	Direct Costs (34 CFR 75.567)	49,146,594 (B)	57,331,393 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	6,260,867	9,705,365
	Carry Forward: From FY 2021-2022 Data	-144,440	-546,600
	Total Indirect Costs	6,116,427 (A)	9,158,765 (A)
b)	<u>ACTUAL COSTS:</u> (From FY 2023-2024)		
	Actual Direct Costs	57,331,393	
	Actual Indirect Costs:		
	Admin. Charges	9,705,365	
	Carry Forward: From FY 2021-2022 Data	-144,440	
	Total Indirect Costs	9,560,925	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 17.63 X 57,331,393	10,107,525 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	9,560,925 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-546,600	

* 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.