



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880

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	852,669,969	238	629,736	86,412,046	765,627,949	0	765,627,949	0
Support Serv-Students	2100-2199	147,230,278	0	0	5,202,044	142,028,234	0	142,028,234	0
Support Serv-Inst Staff	2200-2219, 2221-2299	144,634,338	0	0	5,395,527	139,238,811	0	139,238,811	0
Educational Library Services	2220	608,463	0	0	420,830	187,633	0	187,633	0
Support Serv-General Admin w/ Grants	2300	4,937,527	0	0	3,641,035	1,296,492	0	1,296,492	0
Support Serv-General Admin w/o Grants	2300	8,347,690	0	0	28,066	0	8,319,624	8,319,624	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	102,530	0	0	0	102,530	0	102,530	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	6,455,292	0	0	2,994	0	6,452,298	0	6,452,298
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	2,744,345	0	0	0	2,744,345	0	2,744,345	0
Sup Serv-School Admin	2400-2499	133,616,622	0	3,010,611	53,584	130,552,427	0	130,552,427	0
Sup Serv-Business w/ Grants	2500	5,131,921	0	0	4,749	5,127,172	0	5,127,172	0
Sup Serv-Business w/o Grants	2500	41,935,458	0	418,954	865,205	0	40,651,299	0	40,651,299
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	333,990	0	0	0	0	333,990	333,990	0
Oper & Maint of Plant Serv w/ Grants	2600	482,132	0	0	0	482,132	0	482,132	0
Oper & Maint of Plant Serv w/o Grants	2600	72,279,374	2,121	17,587	10,552,958	0	61,706,708	61,706,708	0
Student Transportation Services	2700-2799	38,493,110	0	0	1,974,190	36,518,920	0	36,518,920	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	33,428	0	0	0	33,428	0	33,428	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	117,210,964	629	21,170	6,040,805	0	111,148,360	0	111,148,360
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	9,586,431	0	0	10,093,631	-507,200	0	-507,200	0
Other Sup Services w/o Grants	2900	961,843	0	0	470,063	0	491,780	0	491,780
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	4,726,656	0	1,438	0	4,725,218	0	4,725,218	0
Food Services Operations	3100	58,200,072	20,702,514	0	396,951	37,100,607	0	37,100,607	0
Enterprise Operations	3200	156,463	0	0	0	156,463	0	156,463	0
Enterprise Instructional	3210	16,443	0	0	0	16,443	0	16,443	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	21,092,878	0	0	59,960	21,032,918	0	21,032,918	0
Education for Adults	3400	29,698,559	0	0	5,876,683	23,821,876	0	23,821,876	0
Facil Acquisition & Construction Svcs	4000	37,040,925	0	26,515,544	4,347,482	6,177,899	0	6,177,899	0
Other Uses	5000	440,344	0	0	440,344	0	0	0	0
Debt Service	5100	75,946,453	0	0	75,946,453	0	0	0	0
Total All Programs		1,815,114,498	20,705,502	30,615,040	218,225,600	1,316,464,297	229,104,059	1,386,824,619	158,743,737



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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

10.50

1,218,230,735

79,619,474

18,672,943

98,292,417 (A)

FY 2025-2026

10.50

1,386,824,619

158,743,737

31,800,095

190,543,832 (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

1,386,824,619

158,743,737

18,672,943

177,416,680

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 1,386,824,619

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

Under or (Over) Recovery (E - F)

(For use in FY 2025-2026)

145,616,585

177,416,680

31,800,095

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)

18.34 %

16.04 %

Direct Costs (34 CFR 75.567)

1,130,954,097 (B)

1,316,464,297 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

149,225,917

229,104,059

Carry Forward: From FY 2021-2022 Data

-5,603,025

-17,938,518

Total Indirect Costs

143,622,892 (A)

211,165,541 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

1,316,464,297

Actual Indirect Costs:

Admin. Charges

229,104,059

Carry Forward: From FY 2021-2022 Data

-5,603,025

Total Indirect Costs

223,501,034

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.34 X 1,316,464,297

241,439,552 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

223,501,034 (F)

Under or (Over) Recovery (E - F)

-17,938,518

(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.