



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900

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	545,126,674	0	2,621,611	3,369,132	539,135,931	0	539,135,931	0
Support Serv-Students	2100-2199	60,414,267	0	60,771	1,176,666	59,176,830	0	59,176,830	0
Support Serv-Inst Staff	2200-2219, 2221-2299	37,600,581	0	594,787	1,050,741	35,955,053	0	35,955,053	0
Educational Library Services	2220	3,593,259	0	0	67,544	3,525,715	0	3,525,715	0
Support Serv-General Admin w/ Grants	2300	15,729	0	0	0	15,729	0	15,729	0
Support Serv-General Admin w/o Grants	2300	5,021,882	0	16,606	270,467	0	4,734,809	4,734,809	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	4,465,456	0	0	4,440,148	0	25,308	0	25,308
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	73,255,872	0	605,124	733,791	71,916,957	0	71,916,957	0
Sup Serv-Business w/ Grants	2500	128,170	0	0	0	128,170	0	128,170	0
Sup Serv-Business w/o Grants	2500	11,870,793	0	38,838	42,267	0	11,789,688	0	11,789,688
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	3,381,354	0	2,963,347	0	0	418,007	418,007	0
Oper & Maint of Plant Serv w/ Grants	2600	23,637	0	19,801	0	3,836	0	3,836	0
Oper & Maint of Plant Serv w/o Grants	2600	79,769,290	0	1,713,967	459,095	0	77,596,228	77,596,228	0
Student Transportation Services	2700-2799	28,307,735	0	97,633	0	28,210,102	0	28,210,102	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	5,906	0	0	0	5,906	0	5,906	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	23,337,944	0	4,112,950	16,278	0	19,208,716	0	19,208,716
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	910,021	0	0	840,625	69,396	0	69,396	0
Other Sup Services w/o Grants	2900	7,178,824	0	150	6,633,030	0	545,644	0	545,644
Volunteer Services	2910	205,659	0	0	0	205659	0	205659	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	34,861,282	14,701,121	272,785	1,265,464	18,621,912	0	18,621,912	0
Enterprise Operations	3200	7,040	0	0	0	7,040	0	7,040	0
Enterprise Instructional	3210	13,545,462	0	1,079	0	13,544,383	0	13,544,383	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	1,471,046	0	150	0	1,470,896	0	1,470,896	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	43,341,518	0	35,154,589	0	8,186,929	0	8,186,929	0
Other Uses	5000	18,804	0	0	18,804	0	0	0	0
Debt Service	5100	27,233,798	0	0	27,228,845	4,953	0	4,953	0
Total All Programs		1,005,092,003	14,701,121	48,274,188	47,612,897	780,185,397	114,318,400	862,934,441	31,569,356



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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:**

FY 2023-2024

FY 2025-2026

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

4.25

2.77

Direct Costs (34 CFR 75.567)

704,693,616

862,934,441

Indirect Costs:

Admin. Charges (34 CFR 75.565)

31,634,515

31,569,356

Carry Forward: From FY 2021-2022 Data

-2,551,521

-7,656,879

Total Indirect Costs

29,082,994 (A)

23,912,477 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

862,934,441

Actual Indirect Costs:

Admin. Charges

31,569,356

Carry Forward: From FY 2021-2022 Data

-2,551,521

Total Indirect Costs

29,017,835

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.25 X 862,934,441

36,674,714

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

29,017,835

Under or (Over) Recovery (E - F)

-7,656,879

(For use in FY 2025-2026)

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)

13.47 %

15.45 %

Direct Costs (34 CFR 75.567)

647,017,530 (B)

780,185,397 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

76,054,300

114,318,400

Carry Forward: From FY 2021-2022 Data

-2,995,973

6,231,454

Total Indirect Costs

73,058,327 (A)

120,549,854 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

780,185,397

Actual Indirect Costs:

Admin. Charges

114,318,400

Carry Forward: From FY 2021-2022 Data

-2,995,973

Total Indirect Costs

111,322,427

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

13.47 X 780,185,397

105,090,973 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

111,322,427 (F)

Under or (Over) Recovery (E - F)

6,231,454

(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.