



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980

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	97,838,305	33,942	1,092,287	5,868,862	90,843,214	0	90,843,214	0		
Support Serv-Students	2100-2199	15,451,498	2427	6,035	1,091,575	14,351,461	0	14,351,461	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	12,918,931	14,713	100,493	432,446	12,371,279	0	12,371,279	0		
Educational Library Services	2220	131,003	0	0	0	131,003	0	131,003	0		
Support Serv-General Admin w/ Grants	2300	2,597	0	0	2,597	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	566,999	4,765	0	-310,284	0	872,518	872,518	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	1,766,218	11,259	0	0	0	1,754,959	0	1,754,959		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,135,555	0	0	247,907	887,648	0	887,648	0		
Sup Serv-School Admin	2400-2499	14,669,880	12,196	15,896	204,345	14,437,443	0	14,437,443	0		
Sup Serv-Business w/ Grants	2500	2,125,059	0	0	1,662,645	462,414	0	462,414	0		
Sup Serv-Business w/o Grants	2500	3,919,865	303	356,931	688,973	0	2,873,658	0	2,873,658		
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	208,639	0	0	90,180	118,459	0	118,459	0		
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	187,703	0	0	0	0	187,703	187,703	0		
Oper & Maint of Plant Serv w/ Grants	2600	1,148,228	0	122,095	190,665	835,468	0	835,468	0		
Oper & Maint of Plant Serv w/o Grants	2600	18,204,898	183	670,686	6,295	0	17,527,734	17,527,734	0		
Student Transportation Services	2700-2799	4,695,866	786	148,801	19,108	4,527,171	0	4,527,171	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,268,619	0	567,895	48,334	652,390	0	652,390	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	8,773,673	1,088	305,293	0	0	8,467,292	0	8,467,292		
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	934,703	0	0	0	0	934,703	934,703	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	309,483	0	0	0	0	309,483	0	309,483		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	7,258,262	2,567,786	136,041	1,218,056	3,336,379	0	3,336,379	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	2,312,514	3,194	0	0	2,309,320	0	2,309,320	0		
Education for Adults	3400	500,356	0	0	0	500,356	0	500,356	0		
Facil Acquisition & Construction Svcs	4000	13,518,651	0	6,193,001	3,502,558	3,823,092	0	3,823,092	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	2,804,914	0	0	2,785,914	19,000	0	19,000	0		
Total All Programs		212,652,419	2,652,642	9,715,454	17,750,176	149,606,097	32,928,050	169,128,755	13,405,392		



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)
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

	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)	10.50	7.48
Direct Costs (34 CFR 75.567)	140,976,287	169,128,755
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,773,849	13,405,392
Carry Forward: From FY 2021-2022 Data	3,593,135	-759,992
Total Indirect Costs	9,366,984 (A)	12,645,400 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2023-2024)		
Actual Direct Costs	169,128,755	
Actual Indirect Costs:		
Admin. Charges	13,405,392	
Carry Forward: From FY 2021-2022 Data	3,593,135	
Total Indirect Costs	16,998,527	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 169,128,755	17,758,519	
Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	16,998,527	
Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-759,992	

UNRESTRICTED RATE

	FY 2023-2024	FY 2025-2026
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.90 %	19.37 %
Direct Costs (34 CFR 75.567)	124,310,360 (B)	149,606,097 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,368,044	32,928,050
Carry Forward: From FY 2021-2022 Data	6,358,721	-3,949,391
Total Indirect Costs	22,726,765 (A)	28,978,659 (A)
b) ACTUAL COSTS: (From FY 2023-2024)		
Actual Direct Costs	149,606,097	
Actual Indirect Costs:		
Admin. Charges	32,928,050	
Carry Forward: From FY 2021-2022 Data	6,358,721	
Total Indirect Costs	39,286,771	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.90 X 149,606,097	43,236,162 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	39,286,771 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-3,949,391	

* 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.