



# 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

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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

	FY 2023-2024	FY 2025-2026
a) <b><u>APPLIED COSTS:</u></b>		
(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) <b><u>ACTUAL COSTS:</u></b>		
(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) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
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)	-759,992	
(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)

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)

-3,949,391

(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.