



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180

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	62,793,552	0	85,555	1,468,412	61,239,585	0	61,239,585	0
Support Serv-Students	2100-2199	9,705,315	0	3,176	36,276	9,665,863	0	9,665,863	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,606,715	0	5,793	12,117	2,588,805	0	2,588,805	0
Educational Library Services	2220	414,217	0	0	6,087	408,130	0	408,130	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	326,833	0	0	53,384	0	273,449	273,449	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	1,231,009	0	1,417	0	0	1,229,592	0	1,229,592
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	999	0	999	0	0	0	0	0
Sup Serv-School Admin	2400-2499	7,004,591	0	8,219	85,706	6,910,666	0	6,910,666	0
Sup Serv-Business w/ Grants	2500	195,983	0	0	195,983	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,004,223	0	668	0	0	1,003,555	0	1,003,555
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	28,612	0	0	0	28,612	0	28,612	0
Oper & Maint of Plant Serv w/o Grants	2600	8,944,348	0	34,525	0	0	8,909,823	8,909,823	0
Student Transportation Services	2700-2799	3,162,729	0	51,411	54,437	3,056,881	0	3,056,881	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	69,173	0	0	0	69,173	0	69,173	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,681,133	0	3,929	39,338	0	4,637,866	0	4,637,866
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	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
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	3,368,318	1,019,826	2,397	215,813	2,130,282	0	2,130,282	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	1,260,751	0	797,278	0	463,473	0	463,473	0
Community Services	3300	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,556,099	0	2,342,569	208,404	5,126	0	5,126	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	508,065	0	0	508,065	0	0	0	0
Total All Programs		109,862,665	1,019,826	3,337,936	2,884,022	86,566,596	16,054,285	95,749,868	6,871,013



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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) <u>APPLIED COSTS:</u>		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.53	8.60
Direct Costs (34 CFR 75.567)	73,911,485	95,749,868
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,199,105	6,871,013
Carry Forward: From FY 2021-2022 Data	-211,219	1,364,826
Total Indirect Costs	1,987,886 (A)	8,235,839 (A)
b) <u>ACTUAL COSTS:</u>		
(From FY 2023-2024)		
Actual Direct Costs	95,749,868	
Actual Indirect Costs:		
Admin. Charges	6,871,013	
Carry Forward: From FY 2021-2022 Data	-211,219	
Total Indirect Costs	6,659,794	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.53 X 95,749,868	5,294,968	
Should Have Recovered Actual		
Indirect Costs for (From FY 2023-2024)	6,659,794	
Under or (Over) Recovery (E - F)		
(For use in FY 2025-2026)	1,364,826	

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)	20.82 %	17.71 %
Direct Costs (34 CFR 75.567)	65,762,436 (B)	86,566,596 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,519,626	16,054,285
Carry Forward: From FY 2021-2022 Data	1,246,798	-722,082
Total Indirect Costs	9,766,424 (A)	15,332,203 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2023-2024)		
Actual Direct Costs	86,566,596	
Actual Indirect Costs:		
Admin. Charges	16,054,285	
Carry Forward: From FY 2021-2022 Data	1,246,798	
Total Indirect Costs	17,301,083	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.82 X 86,566,596	18,023,165 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	17,301,083 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-722,082	

* 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.