



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550

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	273,482,066	0	678,374	8,952,655	263,851,037	0	263,851,037	0
Support Serv-Students	2100-2199	37,955,958	0	36,713	126,243	37,793,002	0	37,793,002	0
Support Serv-Inst Staff	2200-2219, 2221-2299	18,788,522	0	99,893	23,566	18,665,063	0	18,665,063	0
Educational Library Services	2220	5,140,160	0	10,111	5,420	5,124,629	0	5,124,629	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,877,838	0	13,381	599,002	0	1,265,455	1,265,455	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	1,789,186	0	0	0	0	1,789,186	0	1,789,186
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,184,485	0	0	150	1,184,335	0	1,184,335	0
Sup Serv-School Admin	2400-2499	33,214,144	0	74,691	10,050	33,129,403	0	33,129,403	0
Sup Serv-Business w/ Grants	2500	1,146,507	0	0	1,145,301	1,206	0	1,206	0
Sup Serv-Business w/o Grants	2500	5,453,876	0	4,302	495,955	0	4,953,619	0	4,953,619
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	615,880	0	0	0	0	615,880	615,880	0
Oper & Maint of Plant Serv w/ Grants	2600	385,049	0	199,473	20,048	165,528	0	165,528	0
Oper & Maint of Plant Serv w/o Grants	2600	41,584,223	0	193,544	1,098,242	0	40,292,437	40,292,437	0
Student Transportation Services	2700-2799	14,284,218	0	81,977	0	14,202,241	0	14,202,241	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	22,616	0	0	0	22,616	0	22,616	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	20,547,313	0	1,735,979	1,211,957	0	17,599,377	0	17,599,377
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	1,126,472	0	0	0	0	1,126,472	1,126,472	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	645,051	0	4,155	41,399	0	599,497	0	599,497
Volunteer Services	2910	169,625	0	0	0	169,625	0	169,625	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	15,231,993	6,730,547	25,728	38,855	8,436,863	0	8,436,863	0
Enterprise Operations	3200	104,822	0	0	0	104,822	0	104,822	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	529,189	0	0	0	529,189	0	529,189	0
Education for Adults	3400	94,257	0	0	0	94,257	0	94,257	0
Facil Acquisition & Construction Svcs	4000	4,019,853	0	4,019,853	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	12,424,700	0	0	10,629,001	1,795,699	0	1,795,699	0
Total All Programs		491,818,003	6,730,547	7,178,174	24,397,844	385,269,515	68,241,923	428,569,759	24,941,679



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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)

8.23

4.55

Direct Costs (34 CFR 75.567)

348,204,826

428,569,759

Indirect Costs:

Admin. Charges (34 CFR 75.565)

13,138,117

24,941,679

Carry Forward: From FY 2021-2022 Data

4,872,004

-5,457,608

Total Indirect Costs

18,010,121 (A)

19,484,071 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

428,569,759

Actual Indirect Costs:

Admin. Charges

24,941,679

Carry Forward: From FY 2021-2022 Data

4,872,004

Total Indirect Costs

29,813,683

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.23 X 428,569,759

35,271,291

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

29,813,683

Under or (Over) Recovery (E - F)

-5,457,608

(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)

20.57 %

16.58 %

Direct Costs (34 CFR 75.567)

314,029,605 (B)

385,269,515 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

39,709,019

68,241,923

Carry Forward: From FY 2021-2022 Data

6,634,133

-4,373,883

Total Indirect Costs

46,343,152 (A)

63,868,040 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

385,269,515

Actual Indirect Costs:

Admin. Charges

68,241,923

Carry Forward: From FY 2021-2022 Data

6,634,133

Total Indirect Costs

74,876,056

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.57 X 385,269,515

79,249,939 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

74,876,056 (F)

Under or (Over) Recovery (E - F)

-4,373,883

(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.