



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2000

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	160,081,059	894	542,810	2,763,481	156,773,874	0	156,773,874	0
Support Serv-Students	2100-2199	21,102,360	0	51,953	93,546	20,956,861	0	20,956,861	0
Support Serv-Inst Staff	2200-2219, 2221-2299	13,440,877	0	62,265	61,973	13,316,639	0	13,316,639	0
Educational Library Services	2220	2,654,719	0	3,970	309	2,650,440	0	2,650,440	0
Support Serv-General Admin w/ Grants	2300	247,484	0	0	0	247,484	0	247,484	0
Support Serv-General Admin w/o Grants	2300	6,479,798	0	16,906	182,066	0	6,280,826	6,280,826	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	23,341,107	0	434,151	2,963,782	19,943,174	0	19,943,174	0
Sup Serv-Business w/ Grants	2500	202,970	0	0	0	202,970	0	202,970	0
Sup Serv-Business w/o Grants	2500	-254,528	0	8,021	-2,826,897	0	2,564,348	0	2,564,348
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	610,507	0	180,957	0	429,550	0	429,550	0
Oper & Maint of Plant Serv w/o Grants	2600	20,429,608	145	537,140	238	0	19,892,085	19,892,085	0
Student Transportation Services	2700-2799	8,399,207	0	8,888	250	8,390,069	0	8,390,069	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	436,207	0	0	0	436,207	0	436,207	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,799,050	0	121,375	44,084	0	7,633,591	0	7,633,591
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	33,715	0	0	0	33,715	0	33,715	0
Other Sup Services w/o Grants	2900	2,927,362	0	0	0	0	2,927,362	0	2,927,362
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	11,202,176	4,473,923	321,000	1,225	6,406,028	0	6,406,028	0
Enterprise Operations	3200	95,460	0	0	0	95,460	0	95,460	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	658,071	0	0	0	658,071	0	658,071	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	8,094,592	0	7,230,498	500,721	363,373	0	363,373	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,656,709	0	0	3,654,909	1,800	0	1,800	0
Total All Programs		291,638,510	4,474,962	9,519,934	7,439,687	230,905,715	39,298,212	257,078,626	13,125,301



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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)	6.47	4.54
Direct Costs (34 CFR 75.567)	232,987,289	257,078,626
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,184,156	13,125,301
Carry Forward: From FY 2021-2022 Data	2,050,548	-1,457,138
Total Indirect Costs	10,234,704 (A)	11,668,163 (A)
b) <u>ACTUAL COSTS:</u>		
(From FY 2023-2024)		
Actual Direct Costs	257,078,626	
Actual Indirect Costs:		
Admin. Charges	13,125,301	
Carry Forward: From FY 2021-2022 Data	2,050,548	
Total Indirect Costs	15,175,849	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.47 X 257,078,626	16,632,987	
Should Have Recovered Actual		
Indirect Costs for (From FY 2023-2024)	15,175,849	
Under or (Over) Recovery (E - F)		
(For use in FY 2025-2026)	-1,457,138	

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)

17.91 %

17.89 %

Direct Costs (34 CFR 75.567)

212,086,660 (B)

230,905,715 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

24,431,997

39,298,212

Carry Forward: From FY 2021-2022 Data

4,065,037

2,008,035

Total Indirect Costs

28,497,034 (A)

41,306,247 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

230,905,715

Actual Indirect Costs:

Admin. Charges

39,298,212

Carry Forward: From FY 2021-2022 Data

4,065,037

Total Indirect Costs

43,363,249

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.91 X 230,905,715

41,355,214 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

43,363,249 (F)

Under or (Over) Recovery (E - F)

2,008,035

(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.