



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3020

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	18,436,284	0	159,946	497,439	17,778,899	0	17,778,899	0
Support Serv-Students	2100-2199	1,405,324	0	1,709	10,344	1,393,271	0	1,393,271	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,682,823	0	7,338	9,775	1,665,710	0	1,665,710	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	197,256	0	0	960	0	196,296	196,296	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	1,284,559	0	767	10	0	1,283,782	0	1,283,782
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,836,976	0	855	2,018	1,834,103	0	1,834,103	0
Sup Serv-Business w/ Grants	2500	34,370	0	0	0	34,370	0	34,370	0
Sup Serv-Business w/o Grants	2500	692,727	0	0	17,361	0	675,366	0	675,366
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	-413	0	0	0	-413	0	-413	0
Oper & Maint of Plant Serv w/o Grants	2600	3,046,699	0	33,981	157,748	0	2,854,970	2,854,970	0
Student Transportation Services	2700-2799	1,258,953	0	0	0	1,258,953	0	1,258,953	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,424	0	0	0	3,424	0	3,424	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	929,487	0	46,144	39,002	0	844,341	0	844,341
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	203,063	0	0	0	0	203,063	203,063	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	86,007	0	0	0	0	86,007	0	86,007
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	116,637	0	0	0	116,637	0	116,637	0
Food Services Operations	3100	1,205,963	524,527	41,209	0	640,227	0	640,227	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	2,695	0	0	0	2,695	0	2,695	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	1,483	0	0	0	1,483	0	1,483	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,308	0	1,969	0	1,339	0	1,339	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,376,939	0	0	1,375,364	1,575	0	1,575	0
Total All Programs		33,804,564	524,527	293,918	2,110,021	24,732,273	6,143,825	27,986,602	2,889,496



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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)	9.15	10.50
Direct Costs (34 CFR 75.567)	23,838,218	27,986,602
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,049,495	2,889,496
Carry Forward: From FY 2021-2022 Data	144,889	473,611
Total Indirect Costs	1,194,384 (A)	3,363,107 (A)
b) <u>ACTUAL COSTS:</u>		
(From FY 2023-2024)		
Actual Direct Costs	27,986,602	
Actual Indirect Costs:		
Admin. Charges	2,889,496	
Carry Forward: From FY 2021-2022 Data	144,889	
Total Indirect Costs	3,034,385	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.15 X 27,986,602	2,560,774	
Should Have Recovered Actual		
Indirect Costs for (From FY 2023-2024)	3,034,385	
Under or (Over) Recovery (E - F)	473,611	
(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)

21.84 %

29.63 %

Direct Costs (34 CFR 75.567)

21,598,736 (B)

24,732,273 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

3,328,706

6,143,825

Carry Forward: From FY 2021-2022 Data

441,568

1,183,865

Total Indirect Costs

3,770,274 (A)

7,327,690 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

24,732,273

Actual Indirect Costs:

Admin. Charges

6,143,825

Carry Forward: From FY 2021-2022 Data

441,568

Total Indirect Costs

6,585,393

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.84 X 24,732,273

5,401,528 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

6,585,393 (F)

Under or (Over) Recovery (E - F)

1,183,865

(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.