



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3090

FY 2025-2026 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2023-2024 Audited Data)

Programs	Code	Total 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	21,635,267	0	0	621,756	21,013,511	0	21,013,511	0
Support Serv-Students	2100-2199	2,133,690	0	0	182,336	1,951,354	0	1,951,354	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,318,686	0	0	6,148	1,312,538	0	1,312,538	0
Educational Library Services	2220	244,130	0	0	0	244,130	0	244,130	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	252,683	0	0	0	0	252,683	252,683	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	564,891	0	0	0	0	564,891	0	564,891
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,544,903	0	0	123,446	2,421,457	0	2,421,457	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	419,801	0	0	0	0	419,801	0	419,801
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	530,084	0	427,002	0	103,082	0	103,082	0
Oper & Maint of Plant Serv w/o Grants	2600	4,526,761	0	0	0	0	4,526,761	4,526,761	0
Student Transportation Services	2700-2799	1,431,941	0	0	0	1,431,941	0	1,431,941	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	242,873	0	0	0	242,873	0	242,873	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,106,007	0	0	0	0	1,106,007	0	1,106,007
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	13,587	0	0	0	0	13,587	0	13,587
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	6,300	0	0	0	6,300	0	6,300	0
Food Services Operations	3100	1,471,727	615,820	0	2,402	853,505	0	853,505	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	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	125,965	0	125,965	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	456,552	0	0	456,552	0	0	0	0
<b>Total All Programs</b>		<b>39,025,848</b>	<b>615,820</b>	<b>552,967</b>	<b>1,392,640</b>	<b>29,580,691</b>	<b>6,883,730</b>	<b>34,360,135</b>	<b>2,104,286</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)	9.39	3.82
Direct Costs (34 CFR 75.567)	30,692,037	34,360,135
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,457,737	2,104,286
Carry Forward: From FY 2021-2022 Data	329,733	-792,398
Total Indirect Costs	1,787,470 (A)	1,311,888 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2023-2024)		
Actual Direct Costs	34,360,135	
Actual Indirect Costs:		
Admin. Charges	2,104,286	
Carry Forward: From FY 2021-2022 Data	329,733	
Total Indirect Costs	2,434,019	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.39 X 34,360,135	3,226,417	
Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	2,434,019	
Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-792,398	

UNRESTRICTED RATE

	FY 2023-2024	FY 2025-2026
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.10 %	20.77 %
Direct Costs (34 CFR 75.567)	26,414,532 (B)	29,580,691 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,611,867	6,883,730
Carry Forward: From FY 2021-2022 Data	-200,235	-741,258
Total Indirect Costs	4,411,632 (A)	6,142,472 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2023-2024)		
Actual Direct Costs	29,580,691	
Actual Indirect Costs:		
Admin. Charges	6,883,730	
Carry Forward: From FY 2021-2022 Data	-200,235	
Total Indirect Costs	6,683,495	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.10 X 29,580,691	7,424,753 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2023-2024)	6,683,495 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2025-2026)	-741,258	

\* 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.