



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9150

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	1,755,233	0	476,250	23,781	1,255,202	0	1,255,202	0
Support Serv-Students	2100-2199	1,505,032	0	0	895,754	609,278	0	609,278	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,117,713	0	0	316,982	800,731	0	800,731	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	93,976	0	0	0	0	93,976	93,976	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	238,958	0	0	119,039	0	119,919	0	119,919
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	88,622	0	0	0	0	88,622	0	88,622
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	357,173	0	0	0	0	357,173	357,173	0
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	13,415	0	0	0	0	13,415	0	13,415
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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	33,336	0	0	33,336	0	0	0	0
Total All Programs		5,203,458	0	476,250	1,388,892	2,665,211	673,105	3,116,360	221,956



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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)	8.96	6.98
Direct Costs (34 CFR 75.567)	2,808,125	3,116,360
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	75,775	221,956
Carry Forward: From FY 2021-2022 Data	52,916	-4,354
Total Indirect Costs	128,691 (A)	217,602 (A)
b) <u>ACTUAL COSTS:</u>		
(From FY 2023-2024)		
Actual Direct Costs	3,116,360	
Actual Indirect Costs:		
Admin. Charges	221,956	
Carry Forward: From FY 2021-2022 Data	52,916	
Total Indirect Costs	274,872	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.96 X 3,116,360	279,226	
Should Have Recovered Actual		
Indirect Costs for (From FY 2023-2024)	274,872	
Under or (Over) Recovery (E - F)	-4,354	
(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)

24.31 %

30.00 %

Direct Costs (34 CFR 75.567)

2,643,067 (B)

2,665,211 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

269,054

673,105

Carry Forward: From FY 2021-2022 Data

278,829

304,021

Total Indirect Costs

547,883 (A)

977,126 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

2,665,211

Actual Indirect Costs:

Admin. Charges

673,105

Carry Forward: From FY 2021-2022 Data

278,829

Total Indirect Costs

951,934

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.31 X 2,665,211

647,913 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

951,934 (F)

Under or (Over) Recovery (E - F)

304,021

(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.