Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 0070
FY 2026-2027 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2024-2025 Audited Data)

		Total Costs	Excluded and/or Unallowed Costs			Used by Unrestricted Rate		Used by Restricted Rate	
Programs	Code	Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	67,580,618	1,669	23,634	420,113	67,135,202	0	67,135,202	0
Support Serv-Students	2100-2199	10,040,266	2212	0	1,886	10,036,168	0	10,036,168	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,375,028	52,428	369,276	0	9,953,324	0	9,953,324	0
Educational Library Services	2220	271,061	0	0	0	271,061	0	271,061	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	118,546	5,486	0	0	0	113,060	113,060	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	1,814,684	17,462	0	0	0	1,797,222	0	1,797,222
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	11,254,825	108,624	0	0	11,146,201	0	11,146,201	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,502,917	27,233	14,026	0	0	3,461,658	0	3,461,658
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	14,525,397	2,116	217,721	0	0	14,305,560	14,305,560	0
Student Transportation Services	2700-2799	3,613,916	3,990	407,656	0	3,202,270	0	3,202,270	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	770,049	0	0	770,049	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	10,672,463	50,079	104,239	287,724	0	10,230,421	0	10,230,421
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	12,202	0	0	0	0	12,202	0	12,202
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	24,516	0	0	0	24,516	0	24,516	0
Food Services Operations	3100	7,289,434	1,628,256	24,932	763,903	4,872,343	0	4,872,343	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	4,437,231	2,322	0	0	4,434,909	0	4,434,909	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	6,485,258	0	0	6,485,258	0	0	0	0
Total All Programs		**152,788,411**	**1,901,877**	**1,161,484**	**8,728,933**	**111,075,994**	**29,920,123**	**125,494,614**	**15,501,503**

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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)

(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)

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

		FY 2024-2025	FY 2026-2027
a)	<u>APPLIED COSTS:</u> (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
	Direct Costs (34 CFR 75.567)	123,808,707	125,494,614
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	6,613,055	15,501,503
	Carry Forward: From FY 2022-2023 Data	3,062,294	5,386,863
	Total Indirect Costs	9,675,349 (A)	20,888,366 (A)
b)	<u>ACTUAL COSTS:</u> (From FY 2024-2025)		
	Actual Direct Costs	125,494,614	
	Actual Indirect Costs:		
	Admin. Charges	15,501,503	
	Carry Forward: From FY 2022-2023 Data	3,062,294	
	Total Indirect Costs	18,563,797	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 10.5 X 125,494,614	13,176,934	
	Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	18,563,797	
	Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	5,386,863	

UNRESTRICTED RATE

		FY 2024-2025	FY 2026-2027
a)	<u>APPLIED COSTS:</u> (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	28.72 %
	Direct Costs (34 CFR 75.567)	109,895,197 (B)	111,075,994 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	15,342,036	29,920,123
	Carry Forward: From FY 2022-2023 Data	5,387,861	1,985,186
	Total Indirect Costs	20,729,897 (A)	31,905,309 (A)
b)	<u>ACTUAL COSTS:</u> (From FY 2024-2025)		
	Actual Direct Costs	111,075,994	
	Actual Indirect Costs:		
	Admin. Charges	29,920,123	
	Carry Forward: From FY 2022-2023 Data	5,387,861	
	Total Indirect Costs	35,307,984	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 30.00 X 111,075,994	33,322,798 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	35,307,984 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	1,985,186	

* 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.