



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180

FY 2026-2027 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2024-2025 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	369,439,567	148	867,554	8,911,457	359,660,408	0	359,660,408	0
Support Serv-Students	2100-2199	98,947,538	20	48,024	1,621,955	97,277,539	0	97,277,539	0
Support Serv-Inst Staff	2200-2219, 2221-2299	56,349,856	877	519,309	312,379	55,517,291	0	55,517,291	0
Educational Library Services	2220	1,511,125	0	0	15,244	1,495,881	0	1,495,881	0
Support Serv-General Admin w/ Grants	2300	639,213	0	0	0	639,213	0	639,213	0
Support Serv-General Admin w/o Grants	2300	4,217,461	0	0	1,560,265	0	2,657,196	2,657,196	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,740,245	0	0	1,740,245	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	5,572,896	339	0	137,641	0	5,434,916	0	5,434,916
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	59,838,071	65	585,468	18,821	59,233,717	0	59,233,717	0
Sup Serv-Business w/ Grants	2500	195,461	0	0	1,418	194,043	0	194,043	0
Sup Serv-Business w/o Grants	2500	17,868,203	0	178,600	2,130,823	0	15,558,780	0	15,558,780
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	665,791	0	0	0	0	665,791	665,791	0
Oper & Maint of Plant Serv w/ Grants	2600	148,358	0	0	0	148,358	0	148,358	0
Oper & Maint of Plant Serv w/o Grants	2600	52,110,836	0	488,036	1,912,025	0	49,710,775	49,710,775	0
Student Transportation Services	2700-2799	24,547,522	0	91,246	1,486	24,454,790	0	24,454,790	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	8,891	0	0	0	8,891	0	8,891	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	31,406,718	0	6,366	1,230,183	0	30,170,169	0	30,170,169
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	3,176,186	0	2,739	0	0	3,173,447	3,173,447	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	21,223,187	0	0	20,442,104	0	781,083	0	781,083
Volunteer Services	2910	22,241	0	0	0	22241	0	22241	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	35,045,501	15,592,999	1,618,772	1,237,916	16,595,814	0	16,595,814	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	90,145	0	0	0	90,145	0	90,145	0
Enterprise Non-Instructional	3220	141,978	0	0	0	141,978	0	141,978	0
Community Services	3300	7,890,382	0	1,619	32,823	7,855,940	0	7,855,940	0
Education for Adults	3400	135,878	0	0	0	135,878	0	135,878	0
Facil Acquisition & Construction Svcs	4000	8,458,545	0	7,878,145	0	580,400	0	580,400	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,097,756	0	561,831	5,535,925	0	0	0	0
Total All Programs		807,489,551	15,594,448	12,847,709	46,842,710	624,052,527	108,152,157	680,259,736	51,944,948



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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

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2022-2023 Data

Total Indirect Costs

FY 2024-2025

6.89

645,023,118

25,486,655

-707,730

24,778,925 (A)

FY 2026-2027

8.28

680,259,736

51,944,948

4,367,322

56,312,270 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2022-2023 Data

Total Indirect Costs

680,259,736

51,944,948

-707,730

51,237,218

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.89 X 680,259,736

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

Under or (Over) Recovery (E - F)

(For use in FY 2026-2027)

46,869,896

51,237,218

4,367,322

UNRESTRICTED RATE

a) **APPLIED COSTS:**

FY 2024-2025

FY 2026-2027

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

18.96 %

15.83 %

Direct Costs (34 CFR 75.567)

580,841,008 (B)

624,052,527 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

64,612,471

108,152,157

Carry Forward: From FY 2022-2023 Data

793,496

-9,374,706

Total Indirect Costs

65,405,967 (A)

98,777,451 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

624,052,527

Actual Indirect Costs:

Admin. Charges

108,152,157

Carry Forward: From FY 2022-2023 Data

793,496

Total Indirect Costs

108,945,653

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.96 X 624,052,527

118,320,359 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

108,945,653 (F)

Under or (Over) Recovery (E - F)

-9,374,706

(For use in FY 2026-2027)

* 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.