



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0480

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	304,140,282	0	503,960	2,149,523	301,486,799	0	301,486,799	0
Support Serv-Students	2100-2199	41,526,838	0	0	252,510	41,274,328	0	41,274,328	0
Support Serv-Inst Staff	2200-2219, 2221-2299	22,917,134	0	0	30,170	22,886,964	0	22,886,964	0
Educational Library Services	2220	960,193	0	0	18,077	942,116	0	942,116	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	595,851	0	0	121,685	0	474,166	474,166	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	15,264	0	0	0	15,264	0	15,264	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	4,000,968	0	0	55,750	0	3,945,218	0	3,945,218
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,297,828	0	0	0	1,297,828	0	1,297,828	0
Sup Serv-School Admin	2400-2499	40,651,586	0	101,745	1,870,205	38,679,636	0	38,679,636	0
Sup Serv-Business w/ Grants	2500	-20	0	0	0	-20	0	-20	0
Sup Serv-Business w/o Grants	2500	6,023,622	0	0	181,542	0	5,842,080	0	5,842,080
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	471,604	0	0	0	0	471,604	471,604	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	20,588,665	0	21,822	4,020,644	0	16,546,199	16,546,199	0
Student Transportation Services	2700-2799	19,017,722	0	779,958	15	18,237,749	0	18,237,749	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	178,316	0	0	0	178,316	0	178,316	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,198,377	629	0	768,550	0	16,429,198	0	16,429,198
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	1,077,334	0	0	0	0	1,077,334	1,077,334	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	1,701,688	0	0	133,347	0	1,568,341	0	1,568,341
Volunteer Services	2910	108,368	0	0	0	108368	0	108368	0
Non-Instructional Services	3000-3099	156,924	0	0	0	156,924	0	156,924	0
Food Services Operations	3100	16,725,203	5,787,178	146,293	792,314	9,999,418	0	9,999,418	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	6,467,389	0	10,450	30,498	6,426,441	0	6,426,441	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,772,169	0	476,694	1,276,679	18,796	0	18,796	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,778,079	0	0	2,757,164	20,915	0	20,915	0
Total All Programs		510,371,384	5,787,807	2,040,922	14,458,673	441,729,842	46,354,140	460,299,145	27,784,837



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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 2024-2025	FY 2026-2027
a) <u>APPLIED COSTS:</u>		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.63	5.62
Direct Costs (34 CFR 75.567)	421,774,504	460,299,145
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	26,004,757	27,784,837
Carry Forward: From FY 2022-2023 Data	5,435,192	-1,900,796
Total Indirect Costs	31,439,949 (A)	25,884,041 (A)
b) <u>ACTUAL COSTS:</u>		
(From FY 2024-2025)		
Actual Direct Costs	460,299,145	
Actual Indirect Costs:		
Admin. Charges	27,784,837	
Carry Forward: From FY 2022-2023 Data	5,435,192	
Total Indirect Costs	33,220,029	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.63 X 460,299,145	35,120,825	
Should Have Recovered Actual		
Indirect Costs for (From FY 2024-2025)	33,220,029	
Under or (Over) Recovery (E - F)	-1,900,796	
(For use in FY 2026-2027)		

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)

11.62 %

11.09 %

Direct Costs (34 CFR 75.567)

408,668,053 (B)

441,729,842 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

51,469,702

46,354,140

Carry Forward: From FY 2022-2023 Data

7,612,210

2,637,342

Total Indirect Costs

59,081,912 (A)

48,991,482 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

441,729,842

Actual Indirect Costs:

Admin. Charges

46,354,140

Carry Forward: From FY 2022-2023 Data

7,612,210

Total Indirect Costs

53,966,350

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

11.62 X 441,729,842

51,329,008 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

53,966,350 (F)

Under or (Over) Recovery (E - F)

2,637,342

(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.