



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880

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	884,569,294	0	892,539	109,576,544	774,100,211	0	774,100,211	0
Support Serv-Students	2100-2199	150,299,327	0	0	3,529,525	146,769,802	0	146,769,802	0
Support Serv-Inst Staff	2200-2219, 2221-2299	164,330,569	69	16,092	1,963,408	162,351,000	0	162,351,000	0
Educational Library Services	2220	2,373,515	0	0	450,989	1,922,526	0	1,922,526	0
Support Serv-General Admin w/ Grants	2300	919,379	0	0	660,494	258,885	0	258,885	0
Support Serv-General Admin w/o Grants	2300	19,386,547	0	1,501	-3,413	0	19,388,459	19,388,459	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,898,204	0	0	0	1,898,204	0	1,898,204	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	6,781,346	0	0	0	0	6,781,346	0	6,781,346
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	2,398,603	0	0	0	2,398,603	0	2,398,603	0
Sup Serv-School Admin	2400-2499	152,530,737	0	105,146	47,538	152,378,053	0	152,378,053	0
Sup Serv-Business w/ Grants	2500	995,741	0	0	557	995,184	0	995,184	0
Sup Serv-Business w/o Grants	2500	33,400,154	0	90,783	305,535	0	33,003,836	0	33,003,836
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	435,218	0	0	0	0	435,218	435,218	0
Oper & Maint of Plant Serv w/ Grants	2600	4,772,784	0	0	11,456	4,761,328	0	4,761,328	0
Oper & Maint of Plant Serv w/o Grants	2600	70,713,993	0	3,364,611	15,131,213	0	52,218,169	52,218,169	0
Student Transportation Services	2700-2799	42,595,719	0	632,663	2,147,857	39,815,199	0	39,815,199	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,481,160	0	0	0	1,481,160	0	1,481,160	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	105,753,435	0	127,870	7,577,300	0	98,048,265	0	98,048,265
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	8,851,671	0	0	8,925,352	-73,681	0	-73,681	0
Other Sup Services w/o Grants	2900	494,941	0	0	481,731	0	13,210	0	13,210
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	61,333,761	23,072,581	0	267,823	37,993,357	0	37,993,357	0
Enterprise Operations	3200	229,827	0	0	0	229,827	0	229,827	0
Enterprise Instructional	3210	820	0	0	0	820	0	820	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	27,223,255	0	0	68,344	27,154,911	0	27,154,911	0
Education for Adults	3400	32,871,289	0	0	5,733,678	27,137,611	0	27,137,611	0
Facil Acquisition & Construction Svcs	4000	37,074,956	0	19,838,337	4,490,740	12,745,879	0	12,745,879	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	85,622,835	0	0	85,618,370	4,465	0	4,465	0
Total All Programs		1,899,339,080	23,072,650	25,069,542	246,985,041	1,394,323,344	209,888,503	1,466,365,190	137,846,657



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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

10.50

1,300,474,859

94,560,967

74,169,085

168,730,052 (A)

FY 2026-2027

10.50

1,466,365,190

137,846,657

58,047,397

195,894,054 (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

1,466,365,190

137,846,657

74,169,085

212,015,742

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 1,466,365,190

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

Under or (Over) Recovery (E - F)

(For use in FY 2026-2027)

153,968,345

212,015,742

58,047,397

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)

27.03 %

7.01 %

Direct Costs (34 CFR 75.567)

1,219,891,014 (B)

1,394,323,344 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

152,800,009

209,888,503

Carry Forward: From FY 2022-2023 Data

54,791,590

-112,205,507

Total Indirect Costs

207,591,599 (A)

97,682,996 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

1,394,323,344

Actual Indirect Costs:

Admin. Charges

209,888,503

Carry Forward: From FY 2022-2023 Data

54,791,590

Total Indirect Costs

264,680,093

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

27.03 X 1,394,323,344

376,885,600 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

264,680,093 (F)

Under or (Over) Recovery (E - F)

-112,205,507

(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.