



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900

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	554,360,938	0	2,484,813	4,891,585	546,984,540	0	546,984,540	0
Support Serv-Students	2100-2199	69,574,569	0	43,916	2,597,356	66,933,297	0	66,933,297	0
Support Serv-Inst Staff	2200-2219, 2221-2299	36,902,941	0	405,022	877,731	35,620,188	0	35,620,188	0
Educational Library Services	2220	3,987,815	0	13,243	105,734	3,868,838	0	3,868,838	0
Support Serv-General Admin w/ Grants	2300	1,484	0	0	0	1,484	0	1,484	0
Support Serv-General Admin w/o Grants	2300	5,408,499	0	250	262,652	0	5,145,597	5,145,597	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	4,184,186	0	0	3,436,413	0	747,773	0	747,773
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	82,213,401	0	695,875	1,178,621	80,338,905	0	80,338,905	0
Sup Serv-Business w/ Grants	2500	135,452	0	0	0	135,452	0	135,452	0
Sup Serv-Business w/o Grants	2500	15,299,015	0	552,758	-6,071	0	14,752,328	0	14,752,328
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	1,912,595	0	1,454,478	0	0	458,117	458,117	0
Oper & Maint of Plant Serv w/ Grants	2600	136,958	0	0	0	136,958	0	136,958	0
Oper & Maint of Plant Serv w/o Grants	2600	91,566,899	0	2,707,554	741,189	0	88,118,156	88,118,156	0
Student Transportation Services	2700-2799	34,192,305	0	2,226,526	0	31,965,779	0	31,965,779	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	-82,225	0	0	0	-82,225	0	-82,225	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	32,282,636	0	2,970,746	125,253	0	29,186,637	0	29,186,637
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	979,729	0	0	979,729	0	0	0	0
Other Sup Services w/o Grants	2900	6,813,412	0	12,310	6,222,527	0	578,575	0	578,575
Volunteer Services	2910	134,278	0	0	0	134,278	0	134,278	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	35,047,789	15,178,935	232,469	878,721	18,757,664	0	18,757,664	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	14,153,205	0	52,726	0	14,100,479	0	14,100,479	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	2,225,187	0	0	2,000	2,223,187	0	2,223,187	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	42,021,860	0	42,177,686	6,018	-161,844	0	-161,844	0
Other Uses	5000	34,751	0	0	34,751	0	0	0	0
Debt Service	5100	25,985,688	0	0	25,784,176	201,512	0	201,512	0
Total All Programs		1,059,473,367	15,178,935	56,030,372	48,118,385	801,158,492	138,987,183	894,880,362	45,265,313



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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

2.52

774,796,897

39,144,793

-6,778,049

32,366,744 (A)

FY 2026-2027

6.84

894,880,362

45,265,313

15,936,279

61,201,592 (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

894,880,362

45,265,313

-6,778,049

38,487,264

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

2.52 X 894,880,362

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

Under or (Over) Recovery (E - F)

(For use in FY 2026-2027)

22,550,985

38,487,264

15,936,279

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)

13.49 %

20.87 %

Direct Costs (34 CFR 75.567)

703,515,196 (B)

801,158,492 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

77,672,950

138,987,183

Carry Forward: From FY 2022-2023 Data

-2,665,384

28,245,518

Total Indirect Costs

75,007,566 (A)

167,232,701 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

801,158,492

Actual Indirect Costs:

Admin. Charges

138,987,183

Carry Forward: From FY 2022-2023 Data

-2,665,384

Total Indirect Costs

136,321,799

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

13.49 X 801,158,492

108,076,281 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

136,321,799 (F)

Under or (Over) Recovery (E - F)

28,245,518

(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.