Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910

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	68,606,260	0	167,181	1,392,284	67,046,795	0	67,046,795	0
Support Serv-Students	2100-2199	10,121,906	0	0	112,192	10,009,714	0	10,009,714	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,680,503	0	6,218	174,255	8,500,030	0	8,500,030	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	748,189	0	0	92,257	0	655,932	655,932	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	647,535	0	0	0	0	647,535	0	647,535
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	8,883,360	0	185	0	8,883,175	0	8,883,175	0
Sup Serv-Business w/ Grants	2500	54,550	0	0	54,550	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,402,425	0	1,350	85	0	1,400,990	0	1,400,990
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	2,904	0	0	0	2,904	0	2,904	0
Oper & Maint of Plant Serv w/o Grants	2600	10,210,324	0	145,758	0	0	10,064,566	10,064,566	0
Student Transportation Services	2700-2799	2,835,162	0	19,707	134	2,815,321	0	2,815,321	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	4,029	0	0	0	4,029	0	4,029	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	7,858,791	0	4,949	14,111	0	7,839,731	0	7,839,731
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	0	0	0	0	0	0	0	0
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	4,155,120	1,331,730	27,963	173,948	2,621,479	0	2,621,479	0
Enterprise Operations	3200	991,875	0	641,168	0	350,707	0	350,707	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	1,139,176	0	0	356,456	782,720	0	782,720	0
Education for Adults	3400	286,875	0	0	0	286,875	0	286,875	0
Facil Acquisition & Construction Svcs	4000	34,529	0	34,529	0	0	0	0	0
Other Uses	5000	28,305	0	0	28,305	0	0	0	0
Debt Service	5100	15,152	0	0	15,152	0	0	0	0
Total All Programs		126,706,970	1,331,730	1,049,008	2,413,729	101,303,749	20,608,754	112,024,247	9,888,256

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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

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)	8.98	9.08
	Direct Costs (34 CFR 75.567)	98,092,285	112,024,247
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	5,103,233	9,888,256
	Carry Forward: From FY 2022-2023 Data	453,374	281,853
	Total Indirect Costs	5,556,607 (A)	10,170,109 (A)
b)	<u>ACTUAL COSTS:</u>		
	(From FY 2024-2025)		
	Actual Direct Costs	112,024,247	
	Actual Indirect Costs:		
	Admin. Charges	9,888,256	
	Carry Forward: From FY 2022-2023 Data	453,374	
	Total Indirect Costs	10,341,630	
c)	<u>CARRY FORWARD COMPUTATION:</u>		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 8.98 X 112,024,247	10,059,777	
	Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	10,341,630	
	Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	281,853	

UNRESTRICTED RATE

		FY 2024-2025	FY 2026-2027
a)	**APPLIED COSTS:** (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.32 %	20.69 %
	Direct Costs (34 CFR 75.567)	88,851,107 (B)	101,303,749 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	11,410,283	20,608,754
	Carry Forward: From FY 2022-2023 Data	1,344,507	355,302
	Total Indirect Costs	12,754,790 (A)	20,964,056 (A)
b)	**ACTUAL COSTS:** (From FY 2024-2025)		
	Actual Direct Costs	101,303,749	
	Actual Indirect Costs:		
	Admin. Charges	20,608,754	
	Carry Forward: From FY 2022-2023 Data	1,344,507	
	Total Indirect Costs	21,953,261	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 21.32 X 101,303,749	21,597,959 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	21,953,261 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	355,302	

* 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.