



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0960

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	1,068,881	0	0	2,485	1,066,396	0	1,066,396	0
Support Serv-Students	2100-2199	130,489	0	0	0	130,489	0	130,489	0
Support Serv-Inst Staff	2200-2219, 2221-2299	40,376	0	0	0	40,376	0	40,376	0
Educational Library Services	2220	5,246	0	0	4,851	395	0	395	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	273,183	0	0	116,621	0	156,562	156,562	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	48,952	0	585	0	48,367	0	48,367	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	63,091	0	0	0	0	63,091	0	63,091
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	282,316	5,494	0	2,497	0	274,325	274,325	0
Student Transportation Services	2700-2799	104,706	0	0	0	104,706	0	104,706	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	15,844	0	0	0	0	15,844	0	15,844
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	109,863	46,916	0	0	62,947	0	62,947	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	15,000	0	0	0	15,000	0	15,000	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	8,783	0	0	500	8,283	0	8,283	0
Total All Programs		2,166,730	52,410	585	126,954	1,476,959	509,822	1,907,846	78,935



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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)	8.32	2.01
Direct Costs (34 CFR 75.567)	1,766,849	1,907,846
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	63,059	78,935
Carry Forward: From FY 2022-2023 Data	39,192	-40,606
Total Indirect Costs	102,251 (A)	38,329 (A)
b) <u>ACTUAL COSTS:</u>		
(From FY 2024-2025)		
Actual Direct Costs	1,907,846	
Actual Indirect Costs:		
Admin. Charges	78,935	
Carry Forward: From FY 2022-2023 Data	39,192	
Total Indirect Costs	118,127	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.32 X 1,907,846	158,733	
Should Have Recovered Actual		
Indirect Costs for (From FY 2024-2025)	118,127	
Under or (Over) Recovery (E - F)	-40,606	
(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)

30.00 %

30.00 %

Direct Costs (34 CFR 75.567)

1,453,637 (B)

1,476,959 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

280,922

509,822

Carry Forward: From FY 2022-2023 Data

530,293

597,027

Total Indirect Costs

811,215 (A)

1,106,849 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

1,476,959

Actual Indirect Costs:

Admin. Charges

509,822

Carry Forward: From FY 2022-2023 Data

530,293

Total Indirect Costs

1,040,115

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 1,476,959

443,088 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

1,040,115 (F)

Under or (Over) Recovery (E - F)

597,027

(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.