



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0980

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	106,339,224	0	241,417	8,323,281	97,774,526	0	97,774,526	0
Support Serv-Students	2100-2199	18,032,992	0	0	1,126,949	16,906,043	0	16,906,043	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,897,305	669	0	215,208	14,681,428	0	14,681,428	0
Educational Library Services	2220	126,693	0	0	906	125,787	0	125,787	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	785,468	0	0	155,006	0	630,462	630,462	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	1,137,397	0	0	0	0	1,137,397	0	1,137,397
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	807,600	0	0	0	807,600	0	807,600	0
Sup Serv-School Admin	2400-2499	15,562,660	0	14,119	7,639	15,540,902	0	15,540,902	0
Sup Serv-Business w/ Grants	2500	852,245	0	0	675,906	176,339	0	176,339	0
Sup Serv-Business w/o Grants	2500	6,108,834	0	145,079	819,164	0	5,144,591	0	5,144,591
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	267,881	0	0	0	0	267,881	267,881	0
Oper & Maint of Plant Serv w/ Grants	2600	380,679	0	0	0	380,679	0	380,679	0
Oper & Maint of Plant Serv w/o Grants	2600	27,271,661	0	6,770,315	0	0	20,501,346	20,501,346	0
Student Transportation Services	2700-2799	5,565,973	0	365,486	128,089	5,072,398	0	5,072,398	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	345,184	0	190,399	0	154,785	0	154,785	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	10,443,908	0	175,087	0	0	10,268,821	0	10,268,821
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	1,141,487	0	0	0	0	1,141,487	1,141,487	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	319,018	0	0	0	0	319,018	0	319,018
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	7,929,574	2,728,170	488,657	1,224,601	3,488,146	0	3,488,146	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	256,718	0	0	0	256,718	0	256,718	0
Education for Adults	3400	630,079	0	0	0	630,079	0	630,079	0
Facil Acquisition & Construction Svcs	4000	32,188,008	0	14,262,366	14,139,286	3,786,356	0	3,786,356	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,809,066	0	0	2,799,114	9,952	0	9,952	0
Total All Programs		254,199,654	2,728,839	22,652,925	29,615,149	159,791,738	39,411,003	182,332,914	16,869,827



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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)	8.25	10.43
Direct Costs (34 CFR 75.567)	165,135,460	182,332,914
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,762,701	16,869,827
Carry Forward: From FY 2022-2023 Data	329,173	2,156,535
Total Indirect Costs	7,091,874 (A)	19,026,362 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	182,332,914	
Actual Indirect Costs:		
Admin. Charges	16,869,827	
Carry Forward: From FY 2022-2023 Data	329,173	
Total Indirect Costs	17,199,000	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.25 X 182,332,914	15,042,465	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	17,199,000	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	2,156,535	

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)

22.68 %

28.06 %

Direct Costs (34 CFR 75.567)

147,286,160 (B)

159,791,738 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

17,305,543

39,411,003

Carry Forward: From FY 2022-2023 Data

2,253,986

5,424,223

Total Indirect Costs

19,559,529 (A)

44,835,226 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

159,791,738

Actual Indirect Costs:

Admin. Charges

39,411,003

Carry Forward: From FY 2022-2023 Data

2,253,986

Total Indirect Costs

41,664,989

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.68 X 159,791,738

36,240,766 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

41,664,989 (F)

Under or (Over) Recovery (E - F)

5,424,223

(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.