



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0990

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	74,795,188	0	847,517	907,682	73,039,989	0	73,039,989	0
Support Serv-Students	2100-2199	11,532,563	0	1,133	0	11,531,430	0	11,531,430	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,924,062	0	21,682	7,249	4,895,131	0	4,895,131	0
Educational Library Services	2220	1,640,476	0	2,362	14,074	1,624,040	0	1,624,040	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	316,228	0	0	7,677	0	308,551	308,551	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	868,931	0	245	0	0	868,686	0	868,686
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	9,973,591	0	12,462	-4,333	9,965,462	0	9,965,462	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,444,577	0	198,081	42,313	0	1,204,183	0	1,204,183
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	276,034	0	0	0	0	276,034	276,034	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	15,153,213	0	78,801	231,125	0	14,843,287	14,843,287	0
Student Transportation Services	2700-2799	5,304,556	0	0	142,163	5,162,393	0	5,162,393	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	5,684,700	0	14,950	0	0	5,669,750	0	5,669,750
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	586,734	0	0	0	0	586,734	586,734	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	402,539	0	0	398,550	0	3,989	0	3,989
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	5,027,211	2,752,912	1,309	0	2,272,990	0	2,272,990	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	2,564,493	0	8,266	181	2,556,046	0	2,556,046	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	568,641	0	2,609	0	566,032	0	566,032	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,337,365	0	0	1,337,365	0	0	0	0
Total All Programs		142,401,102	2,752,912	1,189,417	3,084,046	111,613,513	23,761,214	127,628,119	7,746,608



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	8.27	4.43
Direct Costs (34 CFR 75.567)	114,859,303	127,628,119
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,729,676	7,746,608
Carry Forward: From FY 2022-2023 Data	714,079	-2,094,158
Total Indirect Costs	5,443,755 (A)	5,652,450 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	127,628,119	
Actual Indirect Costs:		
Admin. Charges	7,746,608	
Carry Forward: From FY 2022-2023 Data	714,079	
Total Indirect Costs	8,460,687	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs 8.27 X 127,628,119	10,554,845	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	8,460,687	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	-2,094,158	

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)

22.34 %

20.26 %

Direct Costs (34 CFR 75.567)

101,090,166 (B)

111,613,513 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

13,017,069

23,761,214

Carry Forward: From FY 2022-2023 Data

30,474

-1,142,771

Total Indirect Costs

13,047,543 (A)

22,618,443 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

111,613,513

Actual Indirect Costs:

Admin. Charges

23,761,214

Carry Forward: From FY 2022-2023 Data

30,474

Total Indirect Costs

23,791,688

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.34 X 111,613,513

24,934,459 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

23,791,688 (F)

Under or (Over) Recovery (E - F)

-1,142,771

(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.