



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1010

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	236,435,635	0	761,042	11,978,071	223,696,522	0	223,696,522	0
Support Serv-Students	2100-2199	32,418,283	0	46,462	1,259,615	31,112,206	0	31,112,206	0
Support Serv-Inst Staff	2200-2219, 2221-2299	29,956,067	0	0	546,478	29,409,589	0	29,409,589	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	316,857	0	0	0	316,857	0	316,857	0
Support Serv-General Admin w/o Grants	2300	1,149,321	0	0	350,333	0	798,988	798,988	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	2,608,835	0	0	385,635	0	2,223,200	0	2,223,200
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	33,031,704	0	26,805	4,993	32,999,906	0	32,999,906	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	5,104,957	0	0	49,010	0	5,055,947	0	5,055,947
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	512,046	0	0	-3,152	0	515,198	515,198	0
Oper & Maint of Plant Serv w/ Grants	2600	578,923	0	7,056	425,845	146,022	0	146,022	0
Oper & Maint of Plant Serv w/o Grants	2600	39,597,522	0	1,920,206	2,499,328	0	35,177,988	35,177,988	0
Student Transportation Services	2700-2799	8,342,252	0	570,314	18,126	7,753,812	0	7,753,812	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,324,798	0	0	1,058,815	265,983	0	265,983	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	35,550,716	0	14,821,579	1,927,148	0	18,801,989	0	18,801,989
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	314,295	0	0	0	0	314,295	314,295	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	1,416,283	0	0	18,628	0	1,397,655	0	1,397,655
Volunteer Services	2910	295,031	0	0	5396	289635	0	289635	0
Non-Instructional Services	3000-3099	63,422	0	0	0	63,422	0	63,422	0
Food Services Operations	3100	15,058,026	5,198,744	866,104	68,741	8,924,437	0	8,924,437	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	1,271,688	0	0	2,397	1,269,291	0	1,269,291	0
Education for Adults	3400	971,416	0	0	0	971,416	0	971,416	0
Facil Acquisition & Construction Svcs	4000	14,739,091	0	14,202,441	0	536,650	0	536,650	0
Other Uses	5000	12,701	0	0	12,701	0	0	0	0
Debt Service	5100	1,770,550	0	0	1,770,550	0	0	0	0
Total All Programs		462,840,419	5,198,744	33,222,009	22,378,658	337,755,748	64,285,260	374,562,217	27,478,791



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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

7.27

320,357,540

21,337,988

805,267

22,143,255 (A)

FY 2026-2027

7.62

374,562,217

27,478,791

1,053,385

28,532,176 (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

374,562,217

27,478,791

805,267

28,284,058

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.27 X 374,562,217

27,230,673

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

28,284,058

Under or (Over) Recovery (E - F)

(For use in FY 2026-2027)

1,053,385

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)

21.27 %

17.86 %

Direct Costs (34 CFR 75.567)

285,671,112 (B)

337,755,748 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

47,572,873

64,285,260

Carry Forward: From FY 2022-2023 Data

3,583,574

-3,971,814

Total Indirect Costs

51,156,447 (A)

60,313,446 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

337,755,748

Actual Indirect Costs:

Admin. Charges

64,285,260

Carry Forward: From FY 2022-2023 Data

3,583,574

Total Indirect Costs

67,868,834

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.27 X 337,755,748

71,840,648 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

67,868,834 (F)

Under or (Over) Recovery (E - F)

-3,971,814

(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.