



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040

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	206,368,282	0	341,014	728,258	205,299,010	0	205,299,010	0
Support Serv-Students	2100-2199	22,915,683	0	0	25,540	22,890,143	0	22,890,143	0
Support Serv-Inst Staff	2200-2219, 2221-2299	15,629,791	0	8,119	17,791	15,603,881	0	15,603,881	0
Educational Library Services	2220	50,289	0	0	37,368	12,921	0	12,921	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,471,236	0	0	16,006	0	1,455,230	1,455,230	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	2,038,231	0	0	0	0	2,038,231	0	2,038,231
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	31,621,546	0	10,000	2,349,386	29,262,160	0	29,262,160	0
Sup Serv-Business w/ Grants	2500	71,314	0	0	22,508	48,806	0	48,806	0
Sup Serv-Business w/o Grants	2500	3,807,721	0	0	-367	0	3,808,088	0	3,808,088
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	34,054,257	0	137,785	0	0	33,916,472	33,916,472	0
Student Transportation Services	2700-2799	10,598,492	0	313,348	0	10,285,144	0	10,285,144	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	9,146	0	0	0	9,146	0	9,146	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	9,869,248	0	1,037	0	0	9,868,211	0	9,868,211
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	242,438	0	0	0	0	242,438	0	242,438
Volunteer Services	2910	15,476	0	0	0	15476	0	15476	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	10,056,742	694,211	288,962	200,000	8,873,569	0	8,873,569	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	2,435,155	0	1,355,824	0	1,079,331	0	1,079,331	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	4,368,201	0	0	4,363,701	4,500	0	4,500	0
Total All Programs		355,623,248	694,211	2,456,089	7,760,191	293,384,087	51,328,670	328,755,789	15,956,968



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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:**

FY 2024-2025

FY 2026-2027

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

5.03

4.63

Direct Costs (34 CFR 75.567)

288,442,342

328,755,789

Indirect Costs:

Admin. Charges (34 CFR 75.565)

9,801,127

15,956,968

Carry Forward: From FY 2022-2023 Data

-149,474

-728,922

Total Indirect Costs

9,651,653 (A)

15,228,046 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

328,755,789

Actual Indirect Costs:

Admin. Charges

15,956,968

Carry Forward: From FY 2022-2023 Data

-149,474

Total Indirect Costs

15,807,494

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.03 X 328,755,789

16,536,416

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

15,807,494

Under or (Over) Recovery (E - F)

-728,922

(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)

17.50 %

17.65 %

Direct Costs (34 CFR 75.567)

258,356,856 (B)

293,384,087 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

30,346,332

51,328,670

Carry Forward: From FY 2022-2023 Data

462,405

448,860

Total Indirect Costs

30,808,737 (A)

51,777,530 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

293,384,087

Actual Indirect Costs:

Admin. Charges

51,328,670

Carry Forward: From FY 2022-2023 Data

462,405

Total Indirect Costs

51,791,075

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.50 X 293,384,087

51,342,215 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

51,791,075 (F)

Under or (Over) Recovery (E - F)

448,860

(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.