



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110

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	195,529,803	0	2,803,629	13,382,381	179,343,793	0	179,343,793	0
Support Serv-Students	2100-2199	27,241,649	0	9,846	165,089	27,066,714	0	27,066,714	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,998,488	0	190,427	145,961	14,662,100	0	14,662,100	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	291,628	0	0	14,412	277,216	0	277,216	0
Support Serv-General Admin w/o Grants	2300	2,437,743	0	389	641,865	0	1,795,489	1,795,489	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	2,761,014	0	388	0	0	2,760,626	0	2,760,626
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	33,115,474	0	456,345	409,523	32,249,606	0	32,249,606	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	7,414,263	0	10,254	2,181,686	0	5,222,323	0	5,222,323
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	88,700	0	0	88,700	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	36,754,501	0	947,780	57,042	0	35,749,679	35,749,679	0
Student Transportation Services	2700-2799	7,222,631	0	626,662	19,200	6,576,769	0	6,576,769	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	-2,782	0	0	0	-2,782	0	-2,782	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	27,940,046	0	1,092,964	53,347	0	26,793,735	0	26,793,735
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	1,929,400	0	0	1,928,414	986	0	986	0
Other Sup Services w/o Grants	2900	2,380,522	0	0	2,125,150	0	255,372	0	255,372
Volunteer Services	2910	240	0	0	0	240	0	240	0
Non-Instructional Services	3000-3099	59,533	0	0	0	59,533	0	59,533	0
Food Services Operations	3100	9,655,270	3,625,194	98,588	837,715	5,093,773	0	5,093,773	0
Enterprise Operations	3200	81,196	0	0	0	81,196	0	81,196	0
Enterprise Instructional	3210	806,398	0	13,153	0	793,245	0	793,245	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	2,399,573	0	0	0	2,399,573	0	2,399,573	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	15,952,004	0	15,123,091	0	828,913	0	828,913	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	11,705,521	0	0	11,649,709	55,812	0	55,812	0
Total All Programs		400,762,815	3,625,194	21,373,516	33,700,194	269,486,687	72,577,224	307,031,855	35,032,056



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	250,164,844	307,031,855
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,883,367	35,032,056
Carry Forward: From FY 2022-2023 Data	6,278,308	9,072,019
Total Indirect Costs	24,161,675 (A)	44,104,075 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	307,031,855	
Actual Indirect Costs:		
Admin. Charges	35,032,056	
Carry Forward: From FY 2022-2023 Data	6,278,308	
Total Indirect Costs	41,310,364	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs 10.5 X 307,031,855	32,238,345	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	41,310,364	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	9,072,019	

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)

24.55 %

28.04 %

Direct Costs (34 CFR 75.567)

219,410,664 (B)

269,486,687 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

33,243,822

72,577,224

Carry Forward: From FY 2022-2023 Data

-3,439,238

2,979,004

Total Indirect Costs

29,804,584 (A)

75,556,228 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

269,486,687

Actual Indirect Costs:

Admin. Charges

72,577,224

Carry Forward: From FY 2022-2023 Data

-3,439,238

Total Indirect Costs

69,137,986

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.55 X 269,486,687

66,158,982 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

69,137,986 (F)

Under or (Over) Recovery (E - F)

2,979,004

(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.