



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1550

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	297,801,511	0	965,287	8,756,425	288,079,799	0	288,079,799	0
Support Serv-Students	2100-2199	42,985,750	0	11,814	112,234	42,861,702	0	42,861,702	0
Support Serv-Inst Staff	2200-2219, 2221-2299	21,117,788	0	236,342	2,582	20,878,864	0	20,878,864	0
Educational Library Services	2220	5,450,643	0	0	18,374	5,432,269	0	5,432,269	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,121,043	0	0	650,757	0	1,470,286	1,470,286	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	2,137,591	0	0	0	0	2,137,591	0	2,137,591
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	1,388,801	0	0	1,121	1,387,680	0	1,387,680	0
Sup Serv-School Admin	2400-2499	36,750,342	0	25,623	8,459	36,716,260	0	36,716,260	0
Sup Serv-Business w/ Grants	2500	1,032,266	0	0	1,032,266	0	0	0	0
Sup Serv-Business w/o Grants	2500	5,966,469	0	0	511,101	0	5,455,368	0	5,455,368
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	406,760	0	0	0	0	406,760	406,760	0
Oper & Maint of Plant Serv w/ Grants	2600	115,590	0	49,850	0	65,740	0	65,740	0
Oper & Maint of Plant Serv w/o Grants	2600	26,527,528	0	182,258	2,365,727	0	23,979,543	23,979,543	0
Student Transportation Services	2700-2799	16,693,416	0	40,858	47,782	16,604,776	0	16,604,776	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	8,655	0	0	0	8,655	0	8,655	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	29,379,314	0	601,103	6,299,676	0	22,478,535	0	22,478,535
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	883,683	0	0	0	0	883,683	883,683	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	1,024,081	0	3,778	25,024	0	995,279	0	995,279
Volunteer Services	2910	171,750	0	0	0	171750	0	171750	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	16,226,489	7,010,153	266,347	21,162	8,928,827	0	8,928,827	0
Enterprise Operations	3200	146,090	0	0	0	146,090	0	146,090	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	561,224	0	0	0	561,224	0	561,224	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	34,214,928	0	34,187,611	22,123	5,194	0	5,194	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	25,404,262	0	0	20,482,210	4,922,052	0	4,922,052	0
Total All Programs		568,515,974	7,010,153	36,570,871	40,357,023	426,770,882	57,807,045	453,511,154	31,066,773



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)	5.27	8.24
Direct Costs (34 CFR 75.567)	398,388,345	453,511,154
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,838,686	31,066,773
Carry Forward: From FY 2022-2023 Data	-852,845	6,313,890
Total Indirect Costs	20,985,841 (A)	37,380,663 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	453,511,154	
Actual Indirect Costs:		
Admin. Charges	31,066,773	
Carry Forward: From FY 2022-2023 Data	-852,845	
Total Indirect Costs	30,213,928	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.27 X 453,511,154	23,900,038	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	30,213,928	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	6,313,890	

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)

21.16 %

7.89 %

Direct Costs (34 CFR 75.567)

353,762,913 (B)

426,770,882 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

47,990,698

57,807,045

Carry Forward: From FY 2022-2023 Data

8,351,191

-24,146,483

Total Indirect Costs

56,341,889 (A)

33,660,562 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

426,770,882

Actual Indirect Costs:

Admin. Charges

57,807,045

Carry Forward: From FY 2022-2023 Data

8,351,191

Total Indirect Costs

66,158,236

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.16 X 426,770,882

90,304,719 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

66,158,236 (F)

Under or (Over) Recovery (E - F)

-24,146,483

(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.