



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2190

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	2,242,177	0	0	7,850	2,234,327	0	2,234,327	0
Support Serv-Students	2100-2199	229,146	0	0	41,785	187,361	0	187,361	0
Support Serv-Inst Staff	2200-2219, 2221-2299	55,731	0	0	0	55,731	0	55,731	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,375	0	0	0	0	2,375	2,375	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	212,337	0	0	142	0	212,195	0	212,195
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	286,276	0	0	951	285,325	0	285,325	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	199,305	0	0	0	0	199,305	0	199,305
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	791,809	0	56,812	0	0	734,997	734,997	0
Student Transportation Services	2700-2799	376,543	0	0	0	376,543	0	376,543	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	24,588	0	0	0	24,588	0	24,588	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	120,445	0	1,193	0	0	119,252	0	119,252
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	2,785	0	0	0	0	2,785	0	2,785
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	145,935	62,816	0	0	83,119	0	83,119	0
Enterprise Operations	3200	158,205	0	0	0	158,205	0	158,205	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	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	43,668	0	0	43,668	0	0	0	0
Total All Programs		4,891,325	62,816	58,005	94,396	3,405,199	1,270,909	4,142,571	533,537



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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)	3,985,680	4,142,571
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	387,229	533,537
Carry Forward: From FY 2022-2023 Data	251,890	350,457
Total Indirect Costs	639,119 (A)	883,994 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	4,142,571	
Actual Indirect Costs:		
Admin. Charges	533,537	
Carry Forward: From FY 2022-2023 Data	251,890	
Total Indirect Costs	785,427	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,142,571	434,970	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	785,427	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	350,457	

UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

FY 2024-2025

FY 2026-2027

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

30.00 %

30.00 %

Direct Costs (34 CFR 75.567)

3,405,432 (B)

3,405,199 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

842,094

1,270,909

Carry Forward: From FY 2022-2023 Data

140,740

390,089

Total Indirect Costs

982,834 (A)

1,660,998 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

3,405,199

Actual Indirect Costs:

Admin. Charges

1,270,909

Carry Forward: From FY 2022-2023 Data

140,740

Total Indirect Costs

1,411,649

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 3,405,199

1,021,560 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

1,411,649 (F)

Under or (Over) Recovery (E - F)

390,089

(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.