



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010 - Cripple Creek-Victor RE-1

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	3,471,499	0	0	0	3,471,499	0	3,471,499	0
Support Serv-Students	2100-2199	881,723	0	0	14,095	867,628	0	867,628	0
Support Serv-Inst Staff	2200-2219, 2221-2299	443,475	0	0	0	443,475	0	443,475	0
Educational Library Services	2220	40,160	0	0	0	40,160	0	40,160	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	172,414	0	0	0	0	172,414	172,414	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	217,646	0	0	0	0	217,646	0	217,646
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	724,581	0	0	0	724,581	0	724,581	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	432,761	0	0	0	0	432,761	0	432,761
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	6,440	0	0	0	6,440	0	6,440	0
Oper & Maint of Plant Serv w/o Grants	2600	782,592	0	0	0	0	782,592	782,592	0
Student Transportation Services	2700-2799	465,505	0	6,515	0	458,990	0	458,990	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
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	97,116	0	0	30,238	0	66,878	0	66,878
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	4,595	0	0	0	4,595	0	4,595	0
Food Services Operations	3100	318,851	199,611	0	1,669	117,571	0	117,571	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	780,200	0	0	0	780,200	0	780,200	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	178,619	0	0	178,619	0	0	0	0
Total All Programs		9,018,177	199,611	6,515	224,621	6,915,139	1,672,291	7,870,145	717,285



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)	6.62	10.50
Direct Costs (34 CFR 75.567)	8,803,231	7,870,145
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	325,819	717,285
Carry Forward: From FY 2022-2023 Data	-30,974	165,307
Total Indirect Costs	294,845 (A)	882,592 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	7,870,145	
Actual Indirect Costs:		
Admin. Charges	717,285	
Carry Forward: From FY 2022-2023 Data	-30,974	
Total Indirect Costs	686,311	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.62 X 7,870,145	521,004	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	686,311	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	165,307	

UNRESTRICTED RATE

	FY 2024-2025	FY 2026-2027
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.95 %	30.00 %
Direct Costs (34 CFR 75.567)	7,994,643 (B)	6,915,139 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	950,475	1,672,291
Carry Forward: From FY 2022-2023 Data	-67,065	433,110
Total Indirect Costs	883,410 (A)	2,105,401 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	6,915,139	
Actual Indirect Costs:		
Admin. Charges	1,672,291	
Carry Forward: From FY 2022-2023 Data	-67,065	
Total Indirect Costs	1,605,226	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.95 X 6,915,139	1,172,116 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	1,605,226 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	433,110	

* 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.