



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3120

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	179,481,654	0	1,150,693	4,534,123	173,796,838	0	173,796,838	0
Support Serv-Students	2100-2199	43,280,679	0	145,170	584,516	42,550,993	0	42,550,993	0
Support Serv-Inst Staff	2200-2219, 2221-2299	16,997,489	0	37,243	194,145	16,766,101	0	16,766,101	0
Educational Library Services	2220	460,780	0	0	0	460,780	0	460,780	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,345,617	0	0	0	0	1,345,617	1,345,617	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	1,992,985	0	0	2,600	0	1,990,385	0	1,990,385
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	22,048,883	0	0	1,165,731	20,883,152	0	20,883,152	0
Sup Serv-Business w/ Grants	2500	75,603	0	0	0	75,603	0	75,603	0
Sup Serv-Business w/o Grants	2500	7,189,713	0	0	1,157,870	0	6,031,843	0	6,031,843
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	154,607	0	0	0	154,607	0	154,607	0
Oper & Maint of Plant Serv w/o Grants	2600	38,238,867	0	2,086,395	0	0	36,152,472	36,152,472	0
Student Transportation Services	2700-2799	11,541,456	0	165,328	0	11,376,128	0	11,376,128	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	43,690,639	0	633,426	692,954	0	42,364,259	0	42,364,259
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	119,629	0	0	0	0	119,629	0	119,629
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	19,690,190	8,481,655	138,760	685	11,069,090	0	11,069,090	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	183,191	0	0	0	183,191	0	183,191	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	16,142,043	0	13,038,067	3,103,976	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,051,370	0	0	6,051,370	0	0	0	0
Total All Programs		408,685,395	8,481,655	17,395,082	17,487,970	277,316,483	88,004,205	314,814,572	50,506,116



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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)	268,620,486	314,814,572
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,127,390	50,506,116
Carry Forward: From FY 2022-2023 Data	4,073,114	21,523,700
Total Indirect Costs	17,200,504 (A)	72,029,816 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	314,814,572	
Actual Indirect Costs:		
Admin. Charges	50,506,116	
Carry Forward: From FY 2022-2023 Data	4,073,114	
Total Indirect Costs	54,579,230	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 314,814,572	33,055,530	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	54,579,230	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	21,523,700	

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)

24.22 %

30.00 %

Direct Costs (34 CFR 75.567)

238,796,813 (B)

277,316,483 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

31,609,459

88,004,205

Carry Forward: From FY 2022-2023 Data

1,273,290

22,111,443

Total Indirect Costs

32,882,749 (A)

110,115,648 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

277,316,483

Actual Indirect Costs:

Admin. Charges

88,004,205

Carry Forward: From FY 2022-2023 Data

1,273,290

Total Indirect Costs

89,277,495

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.22 X 277,316,483

67,166,052 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

89,277,495 (F)

Under or (Over) Recovery (E - F)

22,111,443

(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.