



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420

FY 2025-2026 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2023-2024 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	627,377,571	0	988,796	6,049,403	620,339,372	0	620,339,372	0
Support Serv-Students	2100-2199	76,079,395	0	121,285	2,170	75,955,940	0	75,955,940	0
Support Serv-Inst Staff	2200-2219, 2221-2299	53,632,904	0	414,999	483	53,217,422	0	53,217,422	0
Educational Library Services	2220	13,719,325	0	2,083	424,483	13,292,759	0	13,292,759	0
Support Serv-General Admin w/ Grants	2300	554,790	0	0	0	554,790	0	554,790	0
Support Serv-General Admin w/o Grants	2300	1,896,691	0	0	0	0	1,896,691	1,896,691	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	6,060,389	0	0	0	0	6,060,389	0	6,060,389
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	235,625	0	0	0	235,625	0	235,625	0
Sup Serv-School Admin	2400-2499	94,888,070	0	401,211	85,265	94,401,594	0	94,401,594	0
Sup Serv-Business w/ Grants	2500	3,827,314	0	0	3,293,549	533,765	0	533,765	0
Sup Serv-Business w/o Grants	2500	11,010,093	0	7,372	4,101,086	0	6,901,635	0	6,901,635
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	255,804	0	0	0	0	255,804	255,804	0
Oper & Maint of Plant Serv w/ Grants	2600	696,506	0	12,644	0	683,862	0	683,862	0
Oper & Maint of Plant Serv w/o Grants	2600	91,928,627	0	647,757	3,552	0	91,277,318	91,277,318	0
Student Transportation Services	2700-2799	31,091,365	0	2,092,264	0	28,999,101	0	28,999,101	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	6,711,027	0	0	0	6,711,027	0	6,711,027	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	36,974,262	0	0	20,988	0	36,953,274	0	36,953,274
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	766,349	0	0	0	0	766,349	766,349	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	275,586	0	0	0	275,586	0	275,586	0
Other Sup Services w/o Grants	2900	49,058	0	0	0	0	49,058	0	49,058
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	4,186,379	0	0	690	4,185,689	0	4,185,689	0
Food Services Operations	3100	40,485,036	14,546,590	1,140,341	1,827,698	22,970,407	0	22,970,407	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	19,385,104	0	38,705	1,305,967	18,040,432	0	18,040,432	0
Enterprise Non-Instructional	3220	9,744,576	0	94,863	474,992	9,174,721	0	9,174,721	0
Community Services	3300	1,136,345	0	0	200,255	936,090	0	936,090	0
Education for Adults	3400	-16,164	0	0	0	-16,164	0	-16,164	0
Facil Acquisition & Construction Svcs	4000	10,833,805	0	10,822,528	0	11,277	0	11,277	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	9,260,556	0	0	9,248,512	12,044	0	12,044	0
Total All Programs		1,153,046,388	14,546,590	16,784,848	27,039,093	950,515,339	144,160,518	1,044,711,501	49,964,356



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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

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2021-2022 Data

Total Indirect Costs

FY 2023-2024

5.02

936,267,183

37,286,627

393,686

37,680,313 (A)

FY 2025-2026

4.58

1,044,711,501

49,964,356

-2,086,475

47,877,881 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2021-2022 Data

Total Indirect Costs

1,044,711,501

49,964,356

393,686

50,358,042

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.02 X 1,044,711,501

52,444,517

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

50,358,042

Under or (Over) Recovery (E - F)

(For use in FY 2025-2026)

-2,086,475

UNRESTRICTED RATE

a) **APPLIED COSTS:**

FY 2023-2024

FY 2025-2026

(From 2 years prior)

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

15.41 %

14.95 %

Direct Costs (34 CFR 75.567)

851,944,185 (B)

950,515,339 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

109,069,282

144,160,518

Carry Forward: From FY 2021-2022 Data

301,545

-2,012,351

Total Indirect Costs

109,370,827 (A)

142,148,167 (A)

b) **ACTUAL COSTS:**

(From FY 2023-2024)

Actual Direct Costs

950,515,339

Actual Indirect Costs:

Admin. Charges

144,160,518

Carry Forward: From FY 2021-2022 Data

301,545

Total Indirect Costs

144,462,063

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

15.41 X 950,515,339

146,474,414 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2023-2024)

144,462,063 (F)

Under or (Over) Recovery (E - F)

-2,012,351

(For use in FY 2025-2026)

* 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.