



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020

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	317,621,686	107,799	253,634	1,909,479	315,350,774	0	315,350,774	0
Support Serv-Students	2100-2199	39,009,281	10023	0	6,245	38,993,013	0	38,993,013	0
Support Serv-Inst Staff	2200-2219, 2221-2299	38,538,463	21,384	264,476	169,833	38,082,770	0	38,082,770	0
Educational Library Services	2220	5,611,872	0	0	151	5,611,721	0	5,611,721	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,420,846	7,568	0	618,604	0	794,674	794,674	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	1,916,525	16,116	0	50	0	1,900,359	0	1,900,359
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	929,121	126	0	0	928,995	0	928,995	0
Sup Serv-School Admin	2400-2499	43,041,940	134,332	84,218	261,979	42,561,411	0	42,561,411	0
Sup Serv-Business w/ Grants	2500	1,509,811	0	0	1,471,409	38,402	0	38,402	0
Sup Serv-Business w/o Grants	2500	13,519,257	4,028	0	6,893,047	0	6,622,182	0	6,622,182
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	804,179	10,875	0	0	0	793,304	793,304	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	47,877,559	3,418	127,596	407,794	0	47,338,751	47,338,751	0
Student Transportation Services	2700-2799	13,398,437	0	121,686	41,052	13,235,699	0	13,235,699	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	109	0	0	0	109	0	109	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	33,187,501	36,420	912,835	38,364	0	32,199,882	0	32,199,882
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	935,898	0	0	0	0	935,898	935,898	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	2,237,513	0	0	9,116	0	2,228,397	0	2,228,397
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	23,810	0	0	0	23,810	0	23,810	0
Food Services Operations	3100	18,126,827	7,478,046	366,211	681,891	9,600,679	0	9,600,679	0
Enterprise Operations	3200	79,066	0	0	0	79,066	0	79,066	0
Enterprise Instructional	3210	6,782,624	0	0	0	6,782,624	0	6,782,624	0
Enterprise Non-Instructional	3220	3,956	0	0	0	3,956	0	3,956	0
Community Services	3300	3,192,604	5,974	0	1,345	3,185,285	0	3,185,285	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	6,235,655	60	2,947,015	1,649,150	1,639,430	0	1,639,430	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,593,586	0	1,472,867	2,923,924	2,196,795	0	2,196,795	0
Total All Programs		602,598,126	7,836,169	6,550,538	17,083,433	478,314,539	92,813,447	528,177,166	42,950,820



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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)	8.54	8.64
Direct Costs (34 CFR 75.567)	491,398,671	528,177,166
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,314,089	42,950,820
Carry Forward: From FY 2022-2023 Data	4,852,759	2,697,249
Total Indirect Costs	26,166,848 (A)	45,648,069 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	528,177,166	
Actual Indirect Costs:		
Admin. Charges	42,950,820	
Carry Forward: From FY 2022-2023 Data	4,852,759	
Total Indirect Costs	47,803,579	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.54 X 528,177,166	45,106,330	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	47,803,579	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	2,697,249	

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)

20.51 %

20.44 %

Direct Costs (34 CFR 75.567)

447,063,888 (B)

478,314,539 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

50,560,575

92,813,447

Carry Forward: From FY 2022-2023 Data

10,222,224

4,933,359

Total Indirect Costs

60,782,799 (A)

97,746,806 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

478,314,539

Actual Indirect Costs:

Admin. Charges

92,813,447

Carry Forward: From FY 2022-2023 Data

10,222,224

Total Indirect Costs

103,035,671

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.51 X 478,314,539

98,102,312 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

103,035,671 (F)

Under or (Over) Recovery (E - F)

4,933,359

(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.