



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0120

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	23,823,982	0	120	202,758	23,621,104	0	23,621,104	0
Support Serv-Students	2100-2199	4,212,006	0	8,485	0	4,203,521	0	4,203,521	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,029,505	0	7,455	0	2,022,050	0	2,022,050	0
Educational Library Services	2220	95,408	0	0	0	95,408	0	95,408	0
Support Serv-General Admin w/ Grants	2300	288,553	0	0	0	288,553	0	288,553	0
Support Serv-General Admin w/o Grants	2300	344,805	0	0	3,000	0	341,805	341,805	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	614,167	0	0	6,000	0	608,167	0	608,167
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,159,161	0	0	0	3,159,161	0	3,159,161	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	564,252	0	0	-123,224	0	687,476	0	687,476
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	189,060	0	0	0	0	189,060	189,060	0
Oper & Maint of Plant Serv w/ Grants	2600	47,766	0	0	0	47,766	0	47,766	0
Oper & Maint of Plant Serv w/o Grants	2600	1,973,710	0	0	0	0	1,973,710	1,973,710	0
Student Transportation Services	2700-2799	820,976	0	0	0	820,976	0	820,976	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	5,582	0	0	0	5,582	0	5,582	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,147,701	0	0	0	0	1,147,701	0	1,147,701
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	121,899	0	0	121,899	0	0	0	0
Other Sup Services w/o Grants	2900	114,548	0	0	29,259	0	85,289	0	85,289
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	1,694,016	752,150	0	0	941,866	0	941,866	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	822,003	0	0	0	822,003	0	822,003	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	251,417	0	0	0	251,417	0	251,417	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	0	0	0	0	0	0	0	0
Total All Programs		42,320,517	752,150	16,060	239,692	36,279,407	5,033,208	38,783,982	2,528,633



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

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 2022-2023 Data

Total Indirect Costs

FY 2024-2025

10.50

41,141,179

2,607,248

895,353

3,502,601 (A)

FY 2026-2027

4.85

38,783,982

2,528,633

-648,332

1,880,301 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2022-2023 Data

Total Indirect Costs

38,783,982

2,528,633

895,353

3,423,986

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 38,783,982

4,072,318

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

3,423,986

Under or (Over) Recovery (E - F)

(For use in FY 2026-2027)

-648,332

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)

27.04 %

3.47 %

Direct Costs (34 CFR 75.567)

36,224,346 (B)

36,279,407 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

5,944,952

5,033,208

Carry Forward: From FY 2022-2023 Data

1,004,042

-3,772,702

Total Indirect Costs

6,948,994 (A)

1,260,506 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

36,279,407

Actual Indirect Costs:

Admin. Charges

5,033,208

Carry Forward: From FY 2022-2023 Data

1,004,042

Total Indirect Costs

6,037,250

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

27.04 X 36,279,407

9,809,952 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

6,037,250 (F)

Under or (Over) Recovery (E - F)

-3,772,702

(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.