



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0470

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	294,424,515	0	2,656,961	2,282,732	289,484,822	0	289,484,822	0
Support Serv-Students	2100-2199	40,293,979	0	0	55,040	40,238,939	0	40,238,939	0
Support Serv-Inst Staff	2200-2219, 2221-2299	21,446,500	0	208,677	325,055	20,912,768	0	20,912,768	0
Educational Library Services	2220	1,363,246	0	0	11,225	1,352,021	0	1,352,021	0
Support Serv-General Admin w/ Grants	2300	448,141	0	0	448,141	0	0	0	0
Support Serv-General Admin w/o Grants	2300	10,635,898	0	0	9,780,459	0	855,439	855,439	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	4,339,713	0	0	0	0	4,339,713	0	4,339,713
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	39,911,982	0	83,112	17,419	39,811,451	0	39,811,451	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	9,705,246	0	569,015	165,790	0	8,970,441	0	8,970,441
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	248,026	0	0	0	248,026	0	248,026	0
Oper & Maint of Plant Serv w/o Grants	2600	47,953,957	0	267,037	40,422	0	47,646,498	47,646,498	0
Student Transportation Services	2700-2799	14,357,639	0	0	43,904	14,313,735	0	14,313,735	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	102,567	0	0	0	102,567	0	102,567	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	30,425,955	0	1,889,337	263,613	0	28,273,005	0	28,273,005
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	975,379	0	0	975,379	0	0	0	0
Other Sup Services w/o Grants	2900	2,455,009	0	0	0	0	2,455,009	0	2,455,009
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	19,876,188	8,254,033	410,722	116,589	11,094,844	0	11,094,844	0
Enterprise Operations	3200	1,573,341	0	26,636	99,997	1,446,708	0	1,446,708	0
Enterprise Instructional	3210	5,647,268	0	0	504,122	5,143,146	0	5,143,146	0
Enterprise Non-Instructional	3220	333,149	0	4,000	0	329,149	0	329,149	0
Community Services	3300	3,446,722	0	560,492	11,064	2,875,166	0	2,875,166	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,980,060	0	1,212,393	0	767,667	0	767,667	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	15,237,604	0	732,312	14,497,703	7,589	0	7,589	0
Total All Programs		567,182,084	8,254,033	8,620,694	29,638,654	428,128,598	92,540,105	476,630,535	44,038,168



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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 2022-2023 Data

Total Indirect Costs

FY 2024-2025

9.33

397,648,791

19,421,824

1,979,743

21,401,567 (A)

FY 2026-2027

9.56

476,630,535

44,038,168

1,548,282

45,586,450 (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

476,630,535

44,038,168

1,979,743

46,017,911

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.33 X 476,630,535

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

Under or (Over) Recovery (E - F)

(For use in FY 2026-2027)

44,469,629

46,017,911

1,548,282

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)

20.62 %

22.02 %

Direct Costs (34 CFR 75.567)

356,698,439 (B)

428,128,598 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

45,823,425

92,540,105

Carry Forward: From FY 2022-2023 Data

-2,528,022

1,731,966

Total Indirect Costs

43,295,403 (A)

94,272,071 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

428,128,598

Actual Indirect Costs:

Admin. Charges

92,540,105

Carry Forward: From FY 2022-2023 Data

-2,528,022

Total Indirect Costs

90,012,083

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.62 X 428,128,598

88,280,117 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

90,012,083 (F)

Under or (Over) Recovery (E - F)

1,731,966

(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.