



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420

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	635,349,425	0	651,227	5,317,817	629,380,381	0	629,380,381	0
Support Serv-Students	2100-2199	148,055,942	0	0	22,385	148,033,557	0	148,033,557	0
Support Serv-Inst Staff	2200-2219, 2221-2299	51,589,146	0	45,999	658	51,542,489	0	51,542,489	0
Educational Library Services	2220	14,784,513	0	0	226,927	14,557,586	0	14,557,586	0
Support Serv-General Admin w/ Grants	2300	195,860	0	0	0	195,860	0	195,860	0
Support Serv-General Admin w/o Grants	2300	2,550,785	0	0	0	0	2,550,785	2,550,785	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	5,592,112	0	0	0	0	5,592,112	0	5,592,112
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	110,978,204	0	1,583,050	25,553	109,369,601	0	109,369,601	0
Sup Serv-Business w/ Grants	2500	1,483,220	0	0	1,196,791	286,429	0	286,429	0
Sup Serv-Business w/o Grants	2500	13,895,604	0	0	4,383,788	0	9,511,816	0	9,511,816
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	526,699	0	0	442,361	84,338	0	84,338	0
Oper & Maint of Plant Serv w/o Grants	2600	99,049,372	0	970,594	443	0	98,078,335	98,078,335	0
Student Transportation Services	2700-2799	35,817,303	0	1,554,299	0	34,263,004	0	34,263,004	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	700,517	0	0	0	700,517	0	700,517	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	48,630,449	0	918,217	1,914	0	47,710,318	0	47,710,318
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	162,701	0	0	0	162,701	0	162,701	0
Other Sup Services w/o Grants	2900	44,830	0	0	0	0	44,830	0	44,830
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	4,333,533	0	0	500	4,333,033	0	4,333,033	0
Food Services Operations	3100	43,979,748	16,034,625	675,711	2,180,101	25,089,311	0	25,089,311	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	10,845,623	0	89,692	1,644,181	9,111,750	0	9,111,750	0
Community Services	3300	1,171,347	0	0	134,203	1,037,144	0	1,037,144	0
Education for Adults	3400	141,894	0	0	0	141,894	0	141,894	0
Facil Acquisition & Construction Svcs	4000	6,286,345	0	6,240,011	0	46,334	0	46,334	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	9,471,014	0	0	9,455,097	15,917	0	15,917	0
Total All Programs		1,245,636,186	16,034,625	12,728,800	25,032,719	1,028,351,846	163,488,196	1,128,980,966	62,859,076



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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)	3.22	7.02
Direct Costs (34 CFR 75.567)	1,018,479,347	1,128,980,966
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	32,837,814	62,859,076
Carry Forward: From FY 2022-2023 Data	-10,148,141	16,357,748
Total Indirect Costs	22,689,673 (A)	79,216,824 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	1,128,980,966	
Actual Indirect Costs:		
Admin. Charges	62,859,076	
Carry Forward: From FY 2022-2023 Data	-10,148,141	
Total Indirect Costs	52,710,935	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.22 X 1,128,980,966	36,353,187	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	52,710,935	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	16,357,748	

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)

13.57 %

17.16 %

Direct Costs (34 CFR 75.567)

924,976,008 (B)

1,028,351,846 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

106,155,945

163,488,196

Carry Forward: From FY 2022-2023 Data

-10,951,127

12,989,723

Total Indirect Costs

95,204,818 (A)

176,477,919 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

1,028,351,846

Actual Indirect Costs:

Admin. Charges

163,488,196

Carry Forward: From FY 2022-2023 Data

-10,951,127

Total Indirect Costs

152,537,069

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

13.57 X 1,028,351,846

139,547,346 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

152,537,069 (F)

Under or (Over) Recovery (E - F)

12,989,723

(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.