



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1560

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	135,069,095	0	345,352	3,676,531	131,047,212	0	131,047,212	0
Support Serv-Students	2100-2199	19,378,350	0	15,089	375,925	18,987,336	0	18,987,336	0
Support Serv-Inst Staff	2200-2219, 2221-2299	19,340,687	0	95,212	82,149	19,163,326	0	19,163,326	0
Educational Library Services	2220	1,904,967	0	0	0	1,904,967	0	1,904,967	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	203,983	0	0	84,807	0	119,176	119,176	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	1,408,409	0	0	27,759	0	1,380,650	0	1,380,650
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	17,240,934	0	0	356,039	16,884,895	0	16,884,895	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,571,414	0	0	235,580	0	2,335,834	0	2,335,834
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	281,144	0	0	0	0	281,144	281,144	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	24,873,236	0	41,733	-41,255	0	24,872,758	24,872,758	0
Student Transportation Services	2700-2799	8,106,368	0	2,704	2,399	8,101,265	0	8,101,265	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,679,692	0	0	-1,083	0	6,680,775	0	6,680,775
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	798,837	0	0	0	0	798,837	798,837	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	33,207	0	0	0	0	33,207	0	33,207
Volunteer Services	2910	48,394	0	0	-4361	52755	0	52755	0
Non-Instructional Services	3000-3099	-15,705	0	0	0	-15,705	0	-15,705	0
Food Services Operations	3100	9,295,830	4,017,468	167,539	579	5,110,244	0	5,110,244	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	0	0	0	0	0	0	0	0
Community Services	3300	1,055,684	0	0	134,790	920,894	0	920,894	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	7,806,408	0	6,021,535	0	1,784,873	0	1,784,873	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,993,917	0	0	2,993,917	0	0	0	0
Total All Programs		259,074,851	4,017,468	6,689,164	7,923,776	203,942,062	36,502,381	230,013,977	10,430,466



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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

5.09

202,328,527

6,295,889

2,515,788

8,811,677 (A)

FY 2026-2027

5.07

230,013,977

10,430,466

1,238,543

11,669,009 (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

230,013,977

10,430,466

2,515,788

12,946,254

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.09 X 230,013,977

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

Under or (Over) Recovery (E - F)

(For use in FY 2026-2027)

11,707,711

12,946,254

1,238,543

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)

16.56 %

18.96 %

Direct Costs (34 CFR 75.567)

179,777,416 (B)

203,942,062 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

18,933,041

36,502,381

Carry Forward: From FY 2022-2023 Data

-565,058

2,164,518

Total Indirect Costs

18,367,983 (A)

38,666,899 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

203,942,062

Actual Indirect Costs:

Admin. Charges

36,502,381

Carry Forward: From FY 2022-2023 Data

-565,058

Total Indirect Costs

35,937,323

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

16.56 X 203,942,062

33,772,805 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

35,937,323 (F)

Under or (Over) Recovery (E - F)

2,164,518

(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.