



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2820

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	1,426,229	0	432	19,928	1,405,869	0	1,405,869	0
Support Serv-Students	2100-2199	37,719	0	0	1,328	36,391	0	36,391	0
Support Serv-Inst Staff	2200-2219, 2221-2299	256,220	0	0	0	256,220	0	256,220	0
Educational Library Services	2220	7,100	0	0	0	7,100	0	7,100	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	530,097	0	0	0	0	530,097	530,097	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	16,464	0	0	13,464	0	3,000	0	3,000
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	41,432	0	0	10,000	31,432	0	31,432	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	132,069	0	0	0	0	132,069	0	132,069
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	296,561	0	0	0	0	296,561	296,561	0
Student Transportation Services	2700-2799	34,875	0	0	0	34,875	0	34,875	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	12,927	0	0	0	0	12,927	0	12,927
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	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
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	84,222	28,994	1,907	0	53,321	0	53,321	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	276,125	0	0	0	276,125	0	276,125	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	21,814	0	21,814	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	42,280	0	0	42,280	0	0	0	0
Total All Programs		3,216,134	28,994	24,153	87,000	2,101,333	974,654	2,927,991	147,996



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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)	4.55	5.61
Direct Costs (34 CFR 75.567)	2,714,643	2,927,991
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	97,560	147,996
Carry Forward: From FY 2022-2023 Data	1,425	16,197
Total Indirect Costs	98,985 (A)	164,193 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2024-2025)		
Actual Direct Costs	2,927,991	
Actual Indirect Costs:		
Admin. Charges	147,996	
Carry Forward: From FY 2022-2023 Data	1,425	
Total Indirect Costs	149,421	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.55 X 2,927,991	133,224	
Should Have Recovered Actual Indirect Costs for (From FY 2024-2025)	149,421	
Under or (Over) Recovery (E - F) (For use in FY 2026-2027)	16,197	

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)

30.00 %

30.00 %

Direct Costs (34 CFR 75.567)

2,057,503 (B)

2,101,333 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

410,567

974,654

Carry Forward: From FY 2022-2023 Data

790,419

1,134,673

Total Indirect Costs

1,200,986 (A)

2,109,327 (A)

b) **ACTUAL COSTS:**

(From FY 2024-2025)

Actual Direct Costs

2,101,333

Actual Indirect Costs:

Admin. Charges

974,654

Carry Forward: From FY 2022-2023 Data

790,419

Total Indirect Costs

1,765,073

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 2,101,333

630,400 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2024-2025)

1,765,073 (F)

Under or (Over) Recovery (E - F)

1,134,673

(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.