



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1040 - ACADEMY 20

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	124,806,198	0	210,782	222,220	124,373,196	-	124,373,196	-	-	
Support Serv-Students	2100-2199	9,246,962	0	0	0	9,246,962	-	9,246,962	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	6,801,476	0	0	0	6,801,476	-	6,801,476	-	-	
Educational Library Services	2220	129,833	0	0	0	129,833	-	129,833	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	2,063,550	0	1,185	0	-	2,062,366	2,062,366	-	-	
Support Serv-School Admin	2400-2499	19,750,834	0	0	11,158	19,739,675	-	19,739,675	-	-	
Support Serv-Business w/ Grants	2500	45,980	0	0	0	45,980	-	45,980	-	-	
Support Serv-Business w/o Grants	2500	2,814,707	0	0	31,385	-	2,783,322	-	2,783,322	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	15,344,027	0	25,526	3,982	-	15,314,520	15,314,520	-	-	
Student Transportation Services	2700-2799	6,359,247	0	0	0	6,359,247	-	6,359,247	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	471,233	0	459,831	0	11,402	-	11,402	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	5,152,892	0	0	70,671	-	5,082,221	-	5,082,221	-	
Planning/Evaluation	2810-2814	48,785	0	0	0	48,785	-	48,785	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	904,012	0	0	0	-	904,012	-	904,012	-	
Volunteer Services	2910	37,143	0	0	0	37,143	-	37,143	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	5,079,787	311,974	61,561	0	4,706,251	-	4,706,251	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	70,083	0	0	0	70,083	-	70,083	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,827,978	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	2,818,563	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>203,773,290</b>				<b>171,570,034</b>	<b>26,146,440</b>	<b>188,946,919</b>	<b>8,769,554</b>		



# 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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.43 %	3.75 %
Direct Costs (34 CFR 75.567)	181,565,960 (B)	188,946,919 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,049,869	8,769,554
Carry Forward	-198,510	-1,688,774
Total Indirect Costs	9,851,359 (A)	7,080,781 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	188,946,919	
Actual Indirect Costs:		
Admin. Charges	8,769,554	
Carry Forward	-198,510	
Total Indirect Costs	8,571,044	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.43 X 188,946,919	10,259,818 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	8,571,044 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-1,688,774	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.50 %	9.15 %
Direct Costs (34 CFR 75.567)	158,170,982 (B)	171,570,034 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,444,848	26,146,440
Carry Forward	3,724,067	-10,448,451
Total Indirect Costs	37,168,915 (A)	15,697,988 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	171,570,034	
Actual Indirect Costs:		
Admin. Charges	26,146,440	
Carry Forward	3,724,067	
Total Indirect Costs	29,870,507	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.5 X 171,570,034	40,318,958 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	29,870,507 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-10,448,451	

\* 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.