



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040 - ACADEMY 20

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	133,168,861	0	283,671	595,698	132,289,493	-	132,289,493	-
Support Serv-Students	2100-2199	9,959,494	0	11,273	0	9,948,220	-	9,948,220	-
Support Serv-Inst Staff	2200-2219, 2221-2299	9,146,960	0	27,358	0	9,119,603	-	9,119,603	-
Educational Library Services	2220	53,243	0	0	37,644	15,599	-	15,599	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	619,606	0	0	0	-	619,606	619,606	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,240,381	0	0	0	-	1,240,381	-	1,240,381
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	18,240,567	0	0	807,855	17,432,712	-	17,432,712	-
Support Serv-Business w/ Grants	2500	47,509	0	0	0	47,509	-	47,509	-
Support Serv-Business w/o Grants	2500	2,891,181	0	0	0	-	2,891,181	-	2,891,181
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	6,000	0	6,000	0	0	-	0	-
Oper & Maint of Plant Serv w/o Grants	2600	19,978,111	0	52,512	0	-	19,925,599	19,925,599	-
Student Transportation Services	2700-2799	6,679,642	0	0	2,776	6,676,866	-	6,676,866	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	441,467	0	415,487	0	25,980	-	25,980	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,952,122	0	5,295	0	-	4,946,827	-	4,946,827
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	62,805	0	0	0	62,805	-	62,805	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	722,737	0	0	0	-	722,737	-	722,737
Volunteer Services	2910	38,770	0	0	0	38,770	-	38,770	-
Non-Instructional Services	3000-3099	3,238	0	0	0	3,238	-	3,238	-
Food Services Operations	3100	5,200,678	345,182	276,126	0	4,579,371	-	4,579,371	-
Enterprise Operations	3200	3,217	0	0	0	3,217	-	3,217	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	101,159	0	0	0	101,159	-	101,159	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	1,869,514	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	1,036,870	-	-	-	-	-	-	-
Total All Programs		216,464,133	345,182	1,077,721	1,443,973	180,344,540	30,346,332	200,889,746	9,801,127



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)
 - 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)
 - 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.11 %	5.47 %
Direct Costs (34 CFR 75.567)	1,854,984 (B)	200,889,746 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,130,880	9,801,127
Carry Forward	-2,371,058	1,182,397
Total Indirect Costs	5,759,822 (A)	10,983,524 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	200,889,746	
Actual Indirect Costs:		
Admin. Charges	9,801,127	
Carry Forward	-2,371,058	
Total Indirect Costs	7,430,069	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.11 X 200,889,746	6,247,671 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	7,430,069 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,182,397	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.92 %	13.40 %
Direct Costs (34 CFR 75.567)	161,280,013 (B)	180,344,540 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	32,349,269	30,346,332
Carry Forward	2,996,642	-6,188,549
Total Indirect Costs	35,345,911 (A)	24,157,783 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	180,344,540	
Actual Indirect Costs:		
Admin. Charges	30,346,332	
Carry Forward	2,996,642	
Total Indirect Costs	33,342,974	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.92 X 180,344,540	39,531,523 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	33,342,974 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-6,188,549	

* 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.