



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040 - ACADEMY 20

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total 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	139,942,244	0	74,059	800,556	139,067,629	0	139,067,629	0
Support Serv-Students	2100-2199	9,967,281	0	7,650	182	9,959,449	0	9,959,449	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,750,310	0	0	0	8,750,310	0	8,750,310	0
Educational Library Services	2220	49,943	0	0	37,458	12,485	0	12,485	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,324,707	0	0	0	0	1,324,707	1,324,707	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	586,476	0	0	0	0	586,476	0	586,476
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	13,880,917	0	21,202	1,053,167	12,806,548	0	12,806,548	0
Sup Serv-Business w/ Grants	2500	49,319	0	0	0	49,319	0	49,319	0
Sup Serv-Business w/o Grants	2500	3,002,273	0	0	0	0	3,002,273	0	3,002,273
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	19,767,297	0	91,031	0	0	19,676,266	19,676,266	0
Student Transportation Services	2700-2799	6,828,110	0	31,716	2,369	6,794,025	0	6,794,025	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	482,444	0	354,708	0	127,736	0	127,736	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,436,831	0	0	2,500	0	5,434,331	0	5,434,331
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	83,859	0	0	0	83,859	0	83,859	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	619,186	0	0	0	0	619,186	0	619,186
Volunteer Services	2910	45,518	0	0	0	45,518	0	45,518	0
Non-Instructional Services	3000-3099	1,417	0	0	0	1,417	0	1,417	0
Food Services Operations	3100	5,228,683	363,657	187,241	0	4,677,785	0	4,677,785	0
Enterprise Operations	3200	3,264	0	0	0	3,264	0	3,264	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	84,380	0	0	0	84,380	0	84,380	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,264,576	0	1,608,150	197,874	458,552	0	458,552	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,235,242	0	0	3,235,242	0	0	0	0
<b>Total All Programs</b>		<b>221,634,277</b>	<b>363,657</b>	<b>2,375,757</b>	<b>5,329,348</b>	<b>182,922,276</b>	<b>30,643,239</b>	<b>203,923,249</b>	<b>9,642,266</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)
  - 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:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- 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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

3.75

188,946,919

8,769,554

-1,688,774

7,080,780 (A)

FY 2017-2018

4.88

203,923,249

9,642,266

306,370

9,948,636 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

203,923,249

9,642,266

-1,688,774

7,953,492

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.75 X 203,923,249

7,647,122

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

7,953,492

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

306,370



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
	9.15 %	18.64 %
	171,570,034 (B)	182,922,276 (B)
	26,146,440	30,643,239
	-10,448,451	3,457,400
	15,697,989 (A)	34,100,639 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

182,922,276
30,643,239
-10,448,451
20,194,788

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.15 X 182,922,276

16,737,388 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

20,194,788 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

3,457,400

\* 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.