



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040 - ACADEMY 20

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	139,428,337	0	119,150	820,503	138,488,684	0	138,488,684	0
Support Serv-Students	2100-2199	10,646,536	0	96,656	366	10,549,514	0	10,549,514	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,468,897	0	0	0	8,468,897	0	8,468,897	0
Educational Library Services	2220	51,214	0	0	36,592	14,622	0	14,622	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	637,230	0	0	0	0	637,230	637,230	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	1,449,489	0	0	0	0	1,449,489	0	1,449,489
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	19,826,011	0	0	1,132,380	18,693,631	0	18,693,631	0
Sup Serv-Business w/ Grants	2500	50,840	0	0	0	50,840	0	50,840	0
Sup Serv-Business w/o Grants	2500	2,967,555	0	9,602	0	0	2,957,953	0	2,957,953
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	70,638	0	8,448	0	62,190	0	62,190	0
Oper & Maint of Plant Serv w/o Grants	2600	20,595,298	0	14,066	0	0	20,581,232	20,581,232	0
Student Transportation Services	2700-2799	7,109,271	0	14,522	0	7,094,749	0	7,094,749	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	137,693	0	73,668	0	64,025	0	64,025	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,490,665	0	49,537	60,208	0	5,380,920	0	5,380,920
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	59,804	0	0	0	59,804	0	59,804	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	394,912	0	0	0	0	394,912	0	394,912
Volunteer Services	2910	47,107	0	0	0	47,107	0	47,107	0
Non-Instructional Services	3000-3099	1,496	0	0	0	1,496	0	1,496	0
Food Services Operations	3100	5,322,225	412,196	10,378	0	4,899,651	0	4,899,651	0
Enterprise Operations	3200	2,946	0	0	0	2,946	0	2,946	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	112,083	0	0	0	112,083	0	112,083	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	7,255,470	0	6,582,795	0	672,675	0	672,675	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,643,356	0	0	3,643,356	0	0	0	0
Total All Programs		233,769,073	412,196	6,978,822	5,693,405	189,282,914	31,401,736	210,501,376	10,183,274



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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:

- 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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.47	4.77
Direct Costs (34 CFR 75.567)	200,889,746	210,501,376
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,801,127	10,183,274
Carry Forward: From FY 2014-2015 Data	1,182,397	-148,754
Total Indirect Costs	10,983,524 (A)	10,034,520 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	210,501,376
Actual Indirect Costs:	
Admin. Charges	10,183,274
Carry Forward: From FY 2014-2015 Data	1,182,397
Total Indirect Costs	11,365,671

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.47 X 210,501,376

11,514,425

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

11,365,671

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-148,754



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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13.40 %

16.51 %

Direct Costs (34 CFR 75.567)

180,344,540 (B)

189,282,914 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

30,346,332

31,401,736

Carry Forward: From FY 2014-2015 Data

-6,188,549

-150,723

Total Indirect Costs

24,157,783 (A)

31,251,013 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

189,282,914

Actual Indirect Costs:

Admin. Charges

31,401,736

Carry Forward: From FY 2014-2015 Data

-6,188,549

Total Indirect Costs

25,213,187

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

13.40 X 189,282,914

25,363,910 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

25,213,187 (F)

Under or (Over) Recovery (E - F)

-150,723

(For use in FY 2018-2019)

* 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.