



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040 - ACADEMY 20

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	141,513,456	0	247,578	802,978	140,462,900	0	140,462,900	0		
Support Serv-Students	2100-2199	11,867,930	0	7,650	35	11,860,245	0	11,860,245	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	10,931,635	0	23,446	15,437	10,892,752	0	10,892,752	0		
Educational Library Services	2220	45,971	0	0	33,371	12,600	0	12,600	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	644,421	0	0	0	0	644,421	644,421	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	1,625,011	0	0	0	0	1,625,011	0	1,625,011		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	20,954,990	0	33,584	1,278,950	19,642,456	0	19,642,456	0		
Sup Serv-Business w/ Grants	2500	52,561	0	0	0	52,561	0	52,561	0		
Sup Serv-Business w/o Grants	2500	3,085,622	0	0	0	0	3,085,622	0	3,085,622		
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	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	5,776	0	0	0	5,776	0	5,776	0		
Oper & Maint of Plant Serv w/o Grants	2600	20,931,500	0	53,036	0	0	20,878,464	20,878,464	0		
Student Transportation Services	2700-2799	7,415,647	0	7,867	3,444	7,404,336	0	7,404,336	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	43,147	0	27,948	0	15,199	0	15,199	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,208,844	0	0	10,044	0	5,198,800	0	5,198,800		
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	142	0		
Planning/Evaluation	2810-2814	70,250	0	0	0	70,250	0	70,250	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	292,795	0	0	0	0	292,795	0	292,795		
Volunteer Services	2910	47,229	0	0	0	47,229	0	47,229	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	5,261,837	335,843	52,591	0	4,873,403	0	4,873,403	0		
Enterprise Operations	3200	2,504	0	0	0	2,504	0	2,504	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	92,638	0	0	0	92,638	0	92,638	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	949,145	0	387,945	0	561,200	0	561,200	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	3,664,608	0	0	3,664,608	0	0	0	0		
Total All Programs		234,707,517	335,843	841,645	5,808,867	195,996,049	31,725,113	217,518,934	10,202,228		



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

4.88

4.64

203,923,249

217,518,934

9,642,266

10,202,228

306,370

-106,326

9,948,636 (A)

10,095,902 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

217,518,934

10,202,228

306,370

10,508,598

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.88 X 217,518,934

10,614,924

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

10,508,598

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-106,326



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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18.64 %

15.50 %

Direct Costs (34 CFR 75.567)

182,922,276 (B)

195,996,049 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

30,643,239

31,725,113

Carry Forward: From FY 2015-2016 Data

3,457,400

-1,351,151

Total Indirect Costs

34,100,639 (A)

30,373,962 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

195,996,049

Actual Indirect Costs:

Admin. Charges

31,725,113

Carry Forward: From FY 2015-2016 Data

3,457,400

Total Indirect Costs

35,182,513

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.64 X 195,996,049

36,533,664 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

35,182,513 (F)

Under or (Over) Recovery (E - F)

-1,351,151

(For use in FY 2019-2020)

* 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.