



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040 - Academy 20

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	151,321,288	0	171,826	963,180	150,186,282	0	150,186,282	0
Support Serv-Students	2100-2199	12,717,937	0	7,045	46,189	12,664,703	0	12,664,703	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,406,369	0	0	15,626	11,390,743	0	11,390,743	0
Educational Library Services	2220	34,731	0	0	20,506	14,225	0	14,225	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	745,053	0	0	0	0	745,053	745,053	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	1,888,643	0	0	0	0	1,888,643	0	1,888,643
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	23,192,537	0	147,910	1,746,716	21,297,911	0	21,297,911	0
Sup Serv-Business w/ Grants	2500	63,964	0	0	0	63,964	0	63,964	0
Sup Serv-Business w/o Grants	2500	3,322,206	0	0	0	0	3,322,206	0	3,322,206
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	201,254	0	27,163	0	174,091	0	174,091	0
Oper & Maint of Plant Serv w/o Grants	2600	23,138,010	0	292,741	0	0	22,845,269	22,845,269	0
Student Transportation Services	2700-2799	7,812,149	0	0	500	7,811,649	0	7,811,649	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	13,326	0	0	0	13,326	0	13,326	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,387,846	0	46,672	9,778	0	6,331,396	0	6,331,396
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	61,195	0	0	0	61,195	0	61,195	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	747,882	0	0	0	0	747,882	0	747,882
Volunteer Services	2910	43,261	0	0	0	43,261	0	43,261	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	5,537,419	385,109	7,766	200,000	4,944,544	0	4,944,544	0
Enterprise Operations	3200	1,004	0	0	0	1,004	0	1,004	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	178,496	0	0	0	178,496	0	178,496	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,170,481	0	725,434	0	445,047	0	445,047	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,667,739	0	0	3,667,739	0	0	0	0
<b>Total All Programs</b>		<b>253,652,790</b>	<b>385,109</b>	<b>1,426,557</b>	<b>6,670,234</b>	<b>209,290,441</b>	<b>35,880,449</b>	<b>232,880,763</b>	<b>12,290,127</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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.77	5.72
Direct Costs (34 CFR 75.567)	210,501,376	232,880,763
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,801,127	12,290,127
Carry Forward: From FY 2016-2017 Data	-148,754	1,032,961
Total Indirect Costs	9,652,373 (A)	13,323,088 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	232,880,763	
Actual Indirect Costs:		
Admin. Charges	12,290,127	
Carry Forward: From FY 2016-2017 Data	-148,754	
Total Indirect Costs	12,141,373	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.77 X 232,880,763	11,108,412	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	12,141,373	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,032,961	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.51 %	17.71 %
Direct Costs (34 CFR 75.567)	189,282,914 (B)	209,290,441 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	30,346,332	35,880,449
Carry Forward: From FY 2016-2017 Data	-150,723	1,175,874
Total Indirect Costs	30,195,609 (A)	37,056,323 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	209,290,441	
Actual Indirect Costs:		
Admin. Charges	35,880,449	
Carry Forward: From FY 2016-2017 Data	-150,723	
Total Indirect Costs	35,729,726	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.51 X 209,290,441	34,553,852 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	35,729,726 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,175,874	

\* 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.