



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1040 - Academy 20

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	153,988,669	0	313,554	992,181	152,682,934	0	152,682,934	0
Support Serv-Students	2100-2199	13,506,249	0	11,831	1,072	13,493,346	0	13,493,346	0
Support Serv-Inst Staff	2200-2219, 2221-2299	9,771,234	0	0	22,825	9,748,409	0	9,748,409	0
Educational Library Services	2220	44,761	0	0	32,830	11,931	0	11,931	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	687,629	0	0	-23,000	0	710,629	710,629	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	1,844,775	0	0	0	0	1,844,775	0	1,844,775
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	26,059,965	0	0	3,282,523	22,777,442	0	22,777,442	0
Sup Serv-Business w/ Grants	2500	131,125	0	0	0	131,125	0	131,125	0
Sup Serv-Business w/o Grants	2500	3,427,021	0	500	0	0	3,426,521	0	3,426,521
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	173,670	0	10,000	0	163,670	0	163,670	0
Oper & Maint of Plant Serv w/o Grants	2600	24,980,321	0	345,647	0	0	24,634,674	24,634,674	0
Student Transportation Services	2700-2799	8,617,048	0	0	0	8,617,048	0	8,617,048	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	128,836	0	0	0	128,836	0	128,836	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,955,377	0	55,921	0	0	6,899,456	0	6,899,456
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	82,330	0	0	0	82,330	0	82,330	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	109,708	0	0	0	0	109,708	0	109,708
Volunteer Services	2910	34,206	0	0	0	34,206	0	34,206	0
Non-Instructional Services	3000-3099	148	0	0	0	148	0	148	0
Food Services Operations	3100	5,239,799	330,153	45,110	200,000	4,664,536	0	4,664,536	0
Enterprise Operations	3200	2,044	0	0	0	2,044	0	2,044	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	145,623	0	0	0	145,623	0	145,623	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	882,743	0	491,952	0	390,791	0	390,791	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	3,560,340	0	0	3,560,340	0	0	0	0
<b>Total All Programs</b>		<b>260,373,621</b>	<b>330,153</b>	<b>1,274,515</b>	<b>8,068,771</b>	<b>213,074,419</b>	<b>37,625,763</b>	<b>238,419,722</b>	<b>12,280,460</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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.64	5.62
Direct Costs (34 CFR 75.567)	217,518,934	238,419,722
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,642,266	12,280,460
Carry Forward: From FY 2017-2018 Data	-106,326	1,111,459
Total Indirect Costs	9,535,940 (A)	13,391,919 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	238,419,722	
Actual Indirect Costs:		
Admin. Charges	12,280,460	
Carry Forward: From FY 2017-2018 Data	-106,326	
Total Indirect Costs	12,174,134	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.64 X 238,419,722	11,062,675	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	12,174,134	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	1,111,459	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.50 %	19.18 %
Direct Costs (34 CFR 75.567)	195,996,049 (B)	213,074,419 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	30,643,239	37,625,763
Carry Forward: From FY 2017-2018 Data	-1,351,151	3,248,077
Total Indirect Costs	29,292,088 (A)	40,873,840 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	213,074,419	
Actual Indirect Costs:		
Admin. Charges	37,625,763	
Carry Forward: From FY 2017-2018 Data	-1,351,151	
Total Indirect Costs	36,274,612	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.50 X 213,074,419	33,026,535 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	36,274,612 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	3,248,077	

\* 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.