



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020 - ADAMS 12 FIVE STAR SCHOOLS

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	222,871,949	0	98,878	8,070,417	214,702,655	-	214,702,655	-		
Support Serv-Students	2100-2199	13,666,130	0	0	84,408	13,581,723	-	13,581,723	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,920,737	0	3,068	-273,277	12,190,946	-	12,190,946	-		
Educational Library Services	2220	2,823,863	0	0	1,148	2,822,715	-	2,822,715	-		
Support Serv-General Admin w/ Grants	2300	250,478	0	0	-2,069	252,547	-	252,547	-		
Support Serv-General Admin w/o Grants	2300	1,636,159	0	142	11,789	-	1,624,228	1,624,228	-		
Support Serv-School Admin	2400-2499	28,372,882	80	117,683	301,159	27,953,959	-	27,953,959	-		
Support Serv-Business w/ Grants	2500	299,186	0	0	294,524	4,662	-	4,662	-		
Support Serv-Business w/o Grants	2500	4,317,842	0	22,952	-104,938	-	4,399,827	-	4,399,827		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	27,252,261	0	336,181	-342,808	-	27,258,888	27,258,888	-		
Student Transportation Services	2700-2799	6,480,216	0	-150	11,883	6,468,483	-	6,468,483	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	11,706,844	0	63,360	-146,088	-	11,789,572	-	11,789,572		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	1,340,189	0	0	41,759	-	1,298,430	-	1,298,430		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	10,585,863	4,235,120	233,540	486,536	5,630,667	-	5,630,667	-		
Enterprise Operations	3200	25,346	0	0	0	25,346	-	25,346	-		
Enterprise Instructional	3210	5,807,572	0	358	15,786	5,791,427	-	5,791,427	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	1,349,785	0	0	968	1,348,817	-	1,348,817	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	6,145,868	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	1,981,012	-	-	-	-	-	-	-		
Total All Programs		358,834,179				290,773,947	46,370,944	319,657,063	17,487,828		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.82 %	5.99 %
Direct Costs (34 CFR 75.567)	326,350,796 (B)	319,657,063 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	16,163,172	17,487,828
Carry Forward	-432,838	1,647,520
Total Indirect Costs	15,730,334 (A)	19,135,349 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	319,657,063	
Actual Indirect Costs:		
Admin. Charges	17,487,828	
Carry Forward	-432,838	
Total Indirect Costs	17,054,990	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.82 X 319,657,063	15,407,470 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	17,054,990 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	1,647,520	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	14.01 %	16.74 %
Direct Costs (34 CFR 75.567)	297,492,942 (B)	290,773,947 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,021,027	46,370,944
Carry Forward	-3,342,777	2,290,737
Total Indirect Costs	41,678,250 (A)	48,661,682 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	290,773,947	
Actual Indirect Costs:		
Admin. Charges	46,370,944	
Carry Forward	-3,342,777	
Total Indirect Costs	43,028,167	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.01 X 290,773,947	40,737,430 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	43,028,167 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,290,737	

* 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.