



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0030 - ADAMS COUNTY 14

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	38,486,191	2,798	39,347	-52,214	38,496,260	-	38,496,260	-		
Support Serv-Students	2100-2199	7,629,924	17,105	0	128,157	7,484,662	-	7,484,662	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,320,369	16,879	0	0	4,303,490	-	4,303,490	-		
Educational Library Services	2220	456,150	0	0	0	456,150	-	456,150	-		
Support Serv-General Admin w/ Grants	2300	161,830	0	0	135,152	26,679	-	26,679	-		
Support Serv-General Admin w/o Grants	2300	737,993	20,573	0	0	-	717,419	717,419	-		
Support Serv-School Admin	2400-2499	4,039,704	9,450	0	33,357	3,996,897	-	3,996,897	-		
Support Serv-Business w/ Grants	2500	254,941	0	0	254,941	0	-	0	-		
Support Serv-Business w/o Grants	2500	1,004,260	66	8,706	17	-	995,471	-	995,471		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	8,028,733	2,288	1,065,521	0	-	6,960,924	6,960,924	-		
Student Transportation Services	2700-2799	1,965,157	1,908	0	0	1,963,249	-	1,963,249	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,628,749	27,309	26,047	422	-	4,574,971	-	4,574,971		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	973,333	0	0	-7,837	-	981,170	-	981,170		
Volunteer Services	2910	683	0	0	0	683	-	683	-		
Non-Instructional Services	3000-3099	132,222	0	43,677	0	88,545	-	88,545	-		
Food Services Operations	3100	4,812,242	2,081,069	185,466	243,380	2,302,326	-	2,302,326	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	413,091	8,519	0	0	404,572	-	404,572	-		
Education for Adults	3400	390,797	0	-424	5,453	385,768	-	385,768	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>78,436,370</b>				<b>59,909,282</b>	<b>14,229,955</b>	<b>67,587,626</b>	<b>6,551,612</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)
- 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.34 %	10.50 %
Direct Costs (34 CFR 75.567)	62,964,507 (B)	67,587,626 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,474,990	6,551,612
Carry Forward	518,104	2,784,660
Total Indirect Costs	3,993,094 (A)	9,336,272 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	67,587,626	
Actual Indirect Costs:		
Admin. Charges	6,551,612	
Carry Forward	518,104	
Total Indirect Costs	7,069,716	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.34 X 67,587,626	4,285,055 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	7,069,716 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,784,660	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.08 %	29.74 %
Direct Costs (34 CFR 75.567)	56,482,945 (B)	59,909,282 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,956,552	14,229,955
Carry Forward	1,387,167	3,587,338
Total Indirect Costs	11,343,719 (A)	17,817,293 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	59,909,282	
Actual Indirect Costs:		
Admin. Charges	14,229,955	
Carry Forward	1,387,167	
Total Indirect Costs	15,617,122	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.08 X      59,909,282	12,029,784 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	15,617,122 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	3,587,338	

\* 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.