



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0020 - ADAMS 12 FIVE STAR SCHOOLS

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	219,758,517	304	216,865	7,763,489	211,777,860	-	211,777,860	-		
Support Serv-Students	2100-2199	14,669,197	0	25,216	30,697	14,613,284	-	14,613,284	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	11,303,479	0	75,235	-288,719	11,516,963	-	11,516,963	-		
Educational Library Services	2220	4,440,344	0	0	253	4,440,091	-	4,440,091	-		
Support Serv-General Admin w/ Grants	2300	275,244	0	0	0	275,244	-	275,244	-		
Support Serv-General Admin w/o Grants	2300	1,847,129	0	0	-23,564	-	1,870,693	1,870,693	-		
Support Serv-School Admin	2400-2499	28,317,368	0	71,984	149,416	28,095,968	-	28,095,968	-		
Support Serv-Business w/ Grants	2500	286,971	0	0	282,350	4,621	-	4,621	-		
Support Serv-Business w/o Grants	2500	7,607,470	0	6,165	854,666	-	6,746,639	-	6,746,639		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	29,814,762	0	492,583	-611,376	-	29,933,555	29,933,555	-		
Student Transportation Services	2700-2799	7,233,357	0	5,382	12,765	7,215,210	-	7,215,210	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	15,520,362	0	1,065,652	37,528	-	14,417,182	-	14,417,182		
Planning/Evaluation	2810-2814	212,143	0	0	0	212,143	-	212,143	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	1,329,503	0	0	0	-	1,329,503	-	1,329,503		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	22,793	0	0	0	22,793	-	22,793	-		
Food Services Operations	3100	10,901,988	4,473,121	219,253	479,966	5,729,648	-	5,729,648	-		
Enterprise Operations	3200	55,415	0	4,578	0	50,838	-	50,838	-		
Enterprise Instructional	3210	6,180,958	0	358	427,069	5,753,531	-	5,753,531	-		
Enterprise Non-Instructional	3220	224,051	0	638	0	223,414	-	223,414	-		
Community Services	3300	999,812	0	0	0	999,812	-	999,812	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	3,582,601	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	6,889,568	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>371,473,033</b>				<b>290,931,417</b>	<b>54,297,572</b>	<b>322,735,665</b>	<b>22,493,324</b>		



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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.28 %	8.65 %
Direct Costs (34 CFR 75.567)	322,297,592 (B)	322,735,665 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,049,037	22,493,324
Carry Forward	-23,672	5,429,209
Total Indirect Costs	17,025,365 (A)	27,922,533 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	322,735,665	
Actual Indirect Costs:		
Admin. Charges	22,493,324	
Carry Forward	-23,672	
Total Indirect Costs	22,469,652	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.28 X 322,735,665	17,040,443 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	22,469,652 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	5,429,209	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	15.02 %	21.76 %
Direct Costs (34 CFR 75.567)	293,657,269 (B)	290,931,417 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,689,360	54,297,572
Carry Forward	-1,590,090	9,009,583
Total Indirect Costs	44,099,270 (A)	63,307,156 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	290,931,417	
Actual Indirect Costs:		
Admin. Charges	54,297,572	
Carry Forward	-1,590,090	
Total Indirect Costs	52,707,482	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.02 X 290,931,417	43,697,899 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	52,707,482 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	9,009,583	

\* 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.