



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030 - ADAMS COUNTY 14

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	37,561,653	3,384	33,653	0	37,524,616	-	37,524,616	-		
Support Serv-Students	2100-2199	7,414,231	22,424	0	128,931	7,262,876	-	7,262,876	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,628,641	24,654	0	0	4,603,987	-	4,603,987	-		
Educational Library Services	2220	353,647	0	0	0	353,647	-	353,647	-		
Support Serv-General Admin w/ Grants	2300	130,623	0	0	100,770	29,852	-	29,852	-		
Support Serv-General Admin w/o Grants	2300	1,010,437	14,907	0	0	-	995,530	995,530	-		
Support Serv-School Admin	2400-2499	5,023,320	6,771	0	29,463	4,987,086	-	4,987,086	-		
Support Serv-Business w/ Grants	2500	199,672	0	0	199,672	0	-	0	-		
Support Serv-Business w/o Grants	2500	1,124,250	302	0	0	-	1,123,947	-	1,123,947		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	7,264,010	1,374	30,680	0	-	7,231,956	7,231,956	-		
Student Transportation Services	2700-2799	2,001,980	1,760	0	0	2,000,220	-	2,000,220	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,668,478	27,533	126,112	175	-	4,514,658	-	4,514,658		
Planning/Evaluation	2810-2814	14,474	0	0	0	14,474	-	14,474	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	680,526	0	0	0	-	680,526	-	680,526		
Volunteer Services	2910	1,631	0	0	0	1,631	-	1,631	-		
Non-Instructional Services	3000-3099	310,640	0	223,756	0	86,885	-	86,885	-		
Food Services Operations	3100	4,282,098	1,984,461	113,035	242,117	1,942,485	-	1,942,485	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	399,676	8,168	0	0	391,508	-	391,508	-		
Education for Adults	3400	401,746	0	0	2,931	398,815	-	398,815	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		77,471,734				59,598,083	14,546,618	67,825,569	6,319,132		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.61 %	10.50 %
Direct Costs (34 CFR 75.567)	65,357,325 (B)	67,825,569 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,451,347	6,319,132
Carry Forward	216,188	2,730,306
Total Indirect Costs	3,667,535 (A)	9,049,438 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	67,825,569	
Actual Indirect Costs:		
Admin. Charges	6,319,132	
Carry Forward	216,188	
Total Indirect Costs	6,535,320	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.61 X 67,825,569	3,805,014 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	6,535,320 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	2,730,306	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	13.93 %	30.00 %
Direct Costs (34 CFR 75.567)	59,462,666 (B)	59,598,083 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,346,006	14,546,618
Carry Forward	-1,061,724	5,182,881
Total Indirect Costs	8,284,282 (A)	19,729,500 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	59,598,083	
Actual Indirect Costs:		
Admin. Charges	14,546,618	
Carry Forward	-1,061,724	
Total Indirect Costs	13,484,894	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.93 X 59,598,083	8,302,013 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	13,484,894 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	5,182,881	

* 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.