



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0020 - ADAMS 12 FIVE STAR SCHOOLS

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	210,529,890	0	542,042	7,696,374	202,291,473	-	202,291,473	-
Support Serv-Students	2100-2199	16,167,755	0	113	210,921	15,956,721	-	15,956,721	-
Support Serv-Inst Staff	2200-2219, 2221-2299	14,197,484	0	3,334	-309,360	14,503,511	-	14,503,511	-
Educational Library Services	2220	4,163,534	0	102	-30,100	4,193,532	-	4,193,532	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	385,013	0	0	51,383	-	333,630	333,630	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	242,767	0	0	0	242,767	-	242,767	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,011,178	0	225	-45,000	-	1,055,953	-	1,055,953
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	24,228,729	585	77,679	101,154	24,049,311	-	24,049,311	-
Support Serv-Business w/ Grants	2500	414,401	0	0	379,452	34,949	-	34,949	-
Support Serv-Business w/o Grants	2500	5,492,177	0	69,584	47,132	-	5,375,461	-	5,375,461
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	28,917,182	0	561,094	-556,768	-	28,912,856	28,912,856	-
Student Transportation Services	2700-2799	7,781,031	0	0	0	7,781,031	-	7,781,031	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	13,363,719	0	88,384	40,254	-	13,235,081	-	13,235,081
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	1,647,594	0	0	0	-	1,647,594	-	1,647,594
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	14,319	0	0	0	14,319	-	14,319	-
Food Services Operations	3100	12,049,522	5,239,897	542,417	471,887	5,795,321	-	5,795,321	-
Enterprise Operations	3200	75,887	0	0	0	75,887	-	75,887	-
Enterprise Instructional	3210	7,451,001	0	1,854	426,450	7,022,697	-	7,022,697	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	1,022,156	0	0	0	1,022,156	-	1,022,156	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	3,874,439	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	3,416,762	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>356,446,540</b>	<b>5,240,482</b>	<b>1,886,828</b>	<b>8,483,779</b>	<b>282,983,675</b>	<b>50,560,575</b>	<b>312,230,161</b>	<b>21,314,089</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)
  - 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, 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:**

- 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 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.00 %	8.19 %
Direct Costs (34 CFR 75.567)	3,192,212 (B)	312,230,161 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,487,828	21,314,089
Carry Forward	1,668,527	4,248,806
Total Indirect Costs	19,156,355 (A)	25,562,895 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	312,230,161	
Actual Indirect Costs:		
Admin. Charges	21,314,089	
Carry Forward	1,668,527	
Total Indirect Costs	22,982,616	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6 X 312,230,161	18,733,810 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	22,982,616 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	4,248,806	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	16.44 %	19.95 %
Direct Costs (34 CFR 75.567)	290,773,947 (B)	282,983,675 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	45,935,111	50,560,575
Carry Forward	1,854,904	5,892,963
Total Indirect Costs	47,790,015 (A)	56,453,537 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	282,983,675	
Actual Indirect Costs:		
Admin. Charges	50,560,575	
Carry Forward	1,854,904	
Total Indirect Costs	52,415,479	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.44 X        282,983,675	46,522,516 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	52,415,479 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	5,892,963	

\* 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.