



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030 - ADAMS COUNTY 14

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	35,890,076	5,942	17,129	118,586	35,748,419	-	35,748,419	-
Support Serv-Students	2100-2199	7,570,251	21,946	0	111,702	7,436,603	-	7,436,603	-
Support Serv-Inst Staff	2200-2219, 2221-2299	4,763,593	22,522	0	13,267	4,727,804	-	4,727,804	-
Educational Library Services	2220	234,498	0	0	0	234,498	-	234,498	-
Support Serv-General Admin w/ Grants	2300	177,212	0	0	145,911	31,301	-	31,301	-
Support Serv-General Admin w/o Grants	2300	750,414	12,638	0	19,000	-	718,776	718,776	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	352,954	0	0	0	-	352,954	-	352,954
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	5,073,890	7,199	0	52,491	5,014,200	-	5,014,200	-
Support Serv-Business w/ Grants	2500	212,752	0	0	212,752	0	-	0	-
Support Serv-Business w/o Grants	2500	1,153,605	201	0	0	-	1,153,405	-	1,153,405
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	6,711,099	0	0	0	-	6,711,099	6,711,099	-
Student Transportation Services	2700-2799	1,823,766	2,273	0	0	1,821,493	-	1,821,493	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	4,757,533	32,156	11,249	-1,238	-	4,715,367	-	4,715,367
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	944,125	0	0	0	-	944,125	-	944,125
Volunteer Services	2910	5,920	0	0	0	5,920	-	5,920	-
Non-Instructional Services	3000-3099	97,901	0	0	0	97,901	-	97,901	-
Food Services Operations	3100	4,414,585	2,026,338	67,017	274,840	2,046,389	-	2,046,389	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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	336,686	201	0	0	336,485	-	336,485	-
Education for Adults	3400	438,710	0	0	3,294	435,415	-	435,415	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		75,709,568	2,131,415	95,395	950,605	57,936,428	14,595,725	65,366,303	7,165,850



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	675,876 (B)	65,366,303 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,551,612	7,165,850
Carry Forward	2,784,660	3,087,048
Total Indirect Costs	9,336,272 (A)	10,252,898 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	65,366,303	
Actual Indirect Costs:		
Admin. Charges	7,165,850	
Carry Forward	2,784,660	
Total Indirect Costs	9,950,510	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 65,366,303	6,863,462 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	9,950,510 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	3,087,048	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	29.74 %	26.84 %
Direct Costs (34 CFR 75.567)	59,909,282 (B)	57,936,428 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,229,955	14,595,725
Carry Forward	3,587,338	952,769
Total Indirect Costs	17,817,293 (A)	15,548,494 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	57,936,428	
Actual Indirect Costs:		
Admin. Charges	14,595,725	
Carry Forward	3,587,338	
Total Indirect Costs	18,183,063	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.74 X 57,936,428	17,230,294 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	18,183,063 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	952,769	

* 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.