



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

District: 0020 - ADAMS 12 FIVE STAR SCHOOLS

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs	Excluded and/or Unallowed Costs			Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	221,244,748	211	340,407	7,222,597	213,681,533	0	213,681,533	0
Support Serv-Students	2100-2199	17,810,000	0	6,249	23,206	17,780,545	0	17,780,545	0
Support Serv-Inst Staff	2200-2219, 2221-2299	15,767,001	0	0	-342,987	16,109,988	0	16,109,988	0
Educational Library Services	2220	4,316,548	0	0	29,298	4,287,250	0	4,287,250	0
Support Serv-General Admin w/ Grants	2300	184,865	0	0	0	184,865	0	184,865	0
Support Serv-General Admin w/o Grants	2300	929,889	0	0	62,233	0	867,656	867,656	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	530,764	0	0	0	0	530,764	0	530,764
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	593,437	0	0	0	593,437	0	593,437	0
Sup Serv-School Admin	2400-2499	28,057,132	0	6,272	179,863	27,870,997	0	27,870,997	0
Sup Serv-Business w/ Grants	2500	356,943	0	0	348,296	8,647	0	8,647	0
Sup Serv-Business w/o Grants	2500	4,388,905	0	0	262,878	0	4,126,027	0	4,126,027
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	564,083	0	0	0	0	564,083	0	564,083
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	30,474,773	0	447,994	0	0	30,026,779	30,026,779	0
Student Transportation Services	2700-2799	8,648,388	0	0	0	8,648,388	0	8,648,388	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	51,421	0	0	0	51,421	0	51,421	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,594,816	0	3,636	101,826	0	16,489,354	0	16,489,354
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	717,603	0	0	0	0	717,603	0	717603
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	1,749,517	0	0	0	0	1,749,517	0	1,749,517
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	19,886	0	0	0	19,886	0	19,886	0
Food Services Operations	3100	10,711,418	5,048,362	230,932	20,778	5,411,346	0	5,411,346	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	7,054,642	0	0	1,142	7,053,500	0	7,053,500	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	980,639	0	0	0	980,639	0	980,639	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	3,600,669	0	65,277	-366,830	3,902,222	0	3902222	0
Other Uses	5000	110,367	0	0	110,367	0	0	0	0
Debt Service	5100	7,771,716	0	2,888,866	3,980,068	902782	0	902782	0
<b>Total All Programs</b>		<b>383,230,170</b>	<b>5,048,573</b>	<b>3,989,633</b>	<b>11,632,735</b>	<b>307,487,446</b>	<b>55,071,783</b>	<b>338,381,881</b>	<b>24,177,348</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)  
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)  
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)  
Internal Service Funds (60-69)  
GASB 34: Permanent Fund (79)  
Foundations (85)



## RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

8.65

322,735,665

22,493,324

5,429,209

27,922,533 (A)

FY 2017-2018

7.24

338,381,881

24,177,348

336,524

24,513,872 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

338,381,881

24,177,348

5,429,209

29,606,557

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.65 X 338,381,881

29,270,033

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

29,606,557

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

336,524



## UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

21.76 %

16.99 %

Direct Costs (34 CFR 75.567)

290,931,417 (B)

307,487,446 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

54,297,572

55,071,783

Carry Forward: From FY 2013-2014 Data

9,009,583

-2,827,902

Total Indirect Costs

63,307,155 (A)

52,243,881 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

307,487,446

Actual Indirect Costs:

Admin. Charges

55,071,783

Carry Forward: From FY 2013-2014 Data

9,009,583

Total Indirect Costs

64,081,366

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.76 X 307,487,446

66,909,268 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

64,081,366 (F)

Under or (Over) Recovery (E - F)

-2,827,902

(For use in FY 2017-2018)

\* 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.