



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030 - ADAMS COUNTY 14

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	35,888,093	0	0	557,664	35,330,429	0	35,330,429	0		
Support Serv-Students	2100-2199	5,917,833	0	0	137,801	5,780,032	0	5,780,032	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	6,922,364	0	11,992	0	6,910,372	0	6,910,372	0		
Educational Library Services	2220	21,512	0	0	4,500	17,012	0	17,012	0		
Support Serv-General Admin w/ Grants	2300	436,507	0	0	436,507	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	566,577	0	0	0	0	566,577	566,577	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	591,020	0	0	0	0	591,020	0	591,020		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,440,430	0	0	0	5,440,430	0	5,440,430	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,248,916	0	0	52,605	0	1,196,311	0	1,196,311		
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	0	0	0	0	0	0	0	0		
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	6,728,281	0	5,256	0	0	6,723,025	6,723,025	0		
Student Transportation Services	2700-2799	1,865,399	0	0	0	1,865,399	0	1,865,399	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	69,607	0	0	0	69,607	0	69,607	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,041,416	0	15,506	200	0	5,025,710	0	5,025,710		
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	0	0	0	0	0	0	0	0		
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	104,558	0	0	0	0	104,558	0	104,558		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	100,276	0	0	0	100,276	0	100,276	0		
Food Services Operations	3100	3,989,136	1,774,693	0	4,500	2,209,943	0	2,209,943	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	859,028	0	0	0	859,028	0	859,028	0		
Education for Adults	3400	473,676	0	0	0	473,676	0	473,676	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		76,264,629	1,774,693	32,754	1,193,777	59,056,204	14,207,201	66,345,806	6,917,599		



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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)
 - 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

FY 2017-2018

10.5

10.50

67,825,569

66,345,806

6,319,132

6,917,599

2,730,306

2,681,595

9,049,438 (A)

9,599,194 (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

66,345,806

6,917,599

2,730,306

9,647,905

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 66,345,806

6,966,310

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

9,647,905

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

2,681,595



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (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	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	26.89 %
Direct Costs (34 CFR 75.567)	59,598,083 (B)	59,056,204 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,546,618	14,207,201
Carry Forward: From FY 2013-2014 Data	5,182,881	1,673,221
Total Indirect Costs	19,729,499 (A)	15,880,422 (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

Actual Direct Costs	59,056,204
Actual Indirect Costs:	
Admin. Charges	14,207,201
Carry Forward: From FY 2013-2014 Data	5,182,881
Total Indirect Costs	19,390,082

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 59,056,204

17,716,861 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

19,390,082 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

1,673,221

* 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.