



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020 - ADAMS 12 FIVE STAR SCHOOLS

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total 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	218,213,749	42,321	311,900	2,699,399	215,160,129	0	215,160,129	0
Support Serv-Students	2100-2199	17,373,738	6044	0	23,881	17,343,813	0	17,343,813	0
Support Serv-Inst Staff	2200-2219, 2221-2299	14,988,742	12,122	3,339	58,053	14,915,228	0	14,915,228	0
Educational Library Services	2220	4,134,381	0	0	29,549	4,104,832	0	4,104,832	0
Support Serv-General Admin w/ Grants	2300	149,662	0	0	0	149,662	0	149,662	0
Support Serv-General Admin w/o Grants	2300	397,261	662	0	0	0	396,599	396,599	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	1,090,353	135	0	1,591	0	1,088,627	0	1,088,627
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	531,188	0	0	0	531,188	0	531,188	0
Sup Serv-School Admin	2400-2499	27,363,673	28,695	3,784	218,806	27,112,388	0	27,112,388	0
Sup Serv-Business w/ Grants	2500	341,709	0	0	331,332	10,377	0	10,377	0
Sup Serv-Business w/o Grants	2500	3,717,605	172	1,494	101,252	0	3,614,687	0	3,614,687
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	543,908	0	0	0	0	543,908	0	543,908
Oper & Maint of Plant Serv w/ Grants	2600	66	0	0	0	66	0	66	0
Oper & Maint of Plant Serv w/o Grants	2600	29,524,461	6,711	141,742	8	0	29,376,000	29,376,000	0
Student Transportation Services	2700-2799	9,512,672	0	0	0	9,512,672	0	9,512,672	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	50,395	0	0	0	50,395	0	50,395	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,955,742	988	9,304	61,909	0	17,883,541	0	17,883,541
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	736,304	0	0	0	0	736,304	0	736,304
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	1,754,993	0	0	0	0	1,754,993	0	1,754,993
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	29,293	0	0	0	29,293	0	29,293	0
Food Services Operations	3100	10,113,347	4,590,164	0	23,778	5,499,405	0	5,499,405	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	7,453,634	0	0	0	7,453,634	0	7,453,634	0
Enterprise Non-Instructional	3220	332,493	0	0	0	332,493	0	332,493	0
Community Services	3300	1,076,393	8	0	0	1,076,385	0	1,076,385	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	6,093,323	98	3,280,417	-38,609	2,851,417	0	2,851,417	0
Other Uses	5000	110,367	0	0	110,367	0	0	0	0
Debt Service	5100	6,401,256	0	0	5,544,611	856,645	0	856,645	0
<b>Total All Programs</b>		<b>379,990,708</b>	<b>4,688,120</b>	<b>3,751,980</b>	<b>9,165,927</b>	<b>306,990,022</b>	<b>55,394,659</b>	<b>336,762,621</b>	<b>25,622,060</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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.19	8.29
Direct Costs (34 CFR 75.567)	312,230,161	336,762,621
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,314,089	25,622,060
Carry Forward: From FY 2014-2015 Data	4,248,806	2,290,007
Total Indirect Costs	25,562,895 (A)	27,912,067 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	336,762,621
Actual Indirect Costs:	
Admin. Charges	25,622,060
Carry Forward: From FY 2014-2015 Data	4,248,806
Total Indirect Costs	29,870,866

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.19 X 336,762,621

27,580,859

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

29,870,866

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

2,290,007



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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19.95 %

18.06 %

Direct Costs (34 CFR 75.567)

282,983,675 (B)

306,990,022 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

50,560,575

55,394,659

Carry Forward: From FY 2014-2015 Data

5,892,963

43,113

Total Indirect Costs

56,453,538 (A)

55,437,772 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

306,990,022

Actual Indirect Costs:

Admin. Charges

55,394,659

Carry Forward: From FY 2014-2015 Data

5,892,963

Total Indirect Costs

61,287,622

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.95 X 306,990,022

61,244,509 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

61,287,622 (F)

Under or (Over) Recovery (E - F)

43,113

(For use in FY 2018-2019)

\* 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.