



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030 - ADAMS COUNTY 14

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

(Using FY2016-2017 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	37,811,187	0	0	602,369	37,208,818	0	37,208,818	0		
Support Serv-Students	2100-2199	5,175,477	0	0	152,815	5,022,662	0	5,022,662	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	5,771,300	0	0	0	5,771,300	0	5,771,300	0		
Educational Library Services	2220	26,338	0	0	0	26,338	0	26,338	0		
Support Serv-General Admin w/ Grants	2300	391,873	0	0	391,873	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	124,586	0	0	20,880	0	103,706	103,706	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	760,502	0	0	0	0	760,502	0	760,502		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	4,895,892	0	0	0	4,895,892	0	4,895,892	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,362,242	0	0	2,175	0	1,360,067	0	1,360,067		
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	1,437	0	0	0	1,437	0	1,437	0		
Oper & Maint of Plant Serv w/o Grants	2600	6,845,962	0	10,166	0	0	6,835,796	6,835,796	0		
Student Transportation Services	2700-2799	2,054,707	0	7,202	0	2,047,505	0	2,047,505	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	63,353	0	0	0	63,353	0	63,353	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,800,403	0	7,999	485	0	4,791,919	0	4,791,919		
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	403,652	0	0	0	0	403,652	0	403,652		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	84,918	0	0	0	84,918	0	84,918	0		
Food Services Operations	3100	3,759,849	1,697,196	15,801	0	2,046,852	0	2,046,852	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	910,706	0	0	0	910,706	0	910,706	0		
Education for Adults	3400	547,040	0	0	0	547,040	0	547,040	0		
Facil Acquisition & Construction Svcs	4000	1,116,382	0	0	0	1,116,382	0	1116382	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		76,907,806	1,697,196	41,168	1,170,597	59,743,203	14,255,642	66,682,705	7,316,140		



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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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	65,366,303	66,682,705
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,165,850	7,316,140
Carry Forward: From FY 2014-2015 Data	3,087,048	3,401,504
Total Indirect Costs	10,252,898 (A)	10,717,644 (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	66,682,705
Actual Indirect Costs:	
Admin. Charges	7,316,140
Carry Forward: From FY 2014-2015 Data	3,087,048
Total Indirect Costs	10,403,188

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 66,682,705

7,001,684

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

10,403,188

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

3,401,504



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.84 %	22.48 %
Direct Costs (34 CFR 75.567)	57,936,428 (B)	59,743,203 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,595,725	14,255,642
Carry Forward: From FY 2014-2015 Data	952,769	-826,665
Total Indirect Costs	15,548,494 (A)	13,428,977 (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	59,743,203
Actual Indirect Costs:	
Admin. Charges	14,255,642
Carry Forward: From FY 2014-2015 Data	952,769
Total Indirect Costs	15,208,411

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.84 X 59,743,203

16,035,076 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

15,208,411 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-826,665

* 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.