



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020 - ADAMS 12 FIVE STAR SCHOOLS

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	216,268,195	39,766	62,583	2,560,484	213,605,362	0	213,605,362	0		
Support Serv-Students	2100-2199	20,430,781	5,954	5,914	0	20,418,913	0	20,418,913	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	16,420,475	12,729	5,148	74,282	16,328,316	0	16,328,316	0		
Educational Library Services	2220	4,174,597	0	781	33,281	4,140,535	0	4,140,535	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	402,213	4,373	0	0	0	397,840	397,840	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	1,142,784	846	0	0	0	1,141,938	0	1,141,938		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	576,119	0	0	0	576,119	0	576,119	0		
Sup Serv-School Admin	2400-2499	27,850,863	28,191	58,321	277,281	27,487,070	0	27,487,070	0		
Sup Serv-Business w/ Grants	2500	384,135	0	0	371,568	12,567	0	12,567	0		
Sup Serv-Business w/o Grants	2500	3,697,340	0	5,319	-49,580	0	3,741,601	0	3,741,601		
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	497,664	0	0	0	0	497,664	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	111	0	0	0	111	0	111	0		
Oper & Maint of Plant Serv w/o Grants	2600	29,849,523	10,332	88,834	0	0	29,750,357	29,750,357	0		
Student Transportation Services	2700-2799	10,482,680	0	484	0	10,482,196	0	10,482,196	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	53,071	0	0	0	53,071	0	53,071	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,937,205	8,737	12,269	-124,854	0	17,041,053	0	17,041,053		
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	711,353	0	0	0	0	711,353	142	0		
Planning/Evaluation	2810-2814	40,305	229	0	0	40,076	0	40,076	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	1,664,681	0	0	0	0	1,664,681	0	1,664,681		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	27,757	0	0	0	27,757	0	27,757	0		
Food Services Operations	3100	10,522,856	4,267,272	617,924	24,745	5,612,915	0	5,612,915	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	7,799,423	0	199	0	7,799,224	0	7,799,224	0		
Enterprise Non-Instructional	3220	297,801	0	0	0	297,801	0	297,801	0		
Community Services	3300	1,268,983	1,877	0	0	1,267,106	0	1,267,106	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	10,950,801	127	9,634,871	0	1,315,803	0	1,315,803	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	5,885,279	0	968,905	4,894,709	21665	0	21665	0		
<b>Total All Programs</b>		<b>388,336,995</b>	<b>4,380,433</b>	<b>11,461,552</b>	<b>8,061,916</b>	<b>309,486,607</b>	<b>54,946,487</b>	<b>340,843,821</b>	<b>23,589,273</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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

7.24

6.70

338,381,881

340,843,821

24,177,348

23,589,273

336,524

-751,296

24,513,872 (A)

22,837,977 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

340,843,821

23,589,273

336,524

23,925,797

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.24 X 340,843,821

24,677,093

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

23,925,797

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-751,296



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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16.99 %

17.60 %

Direct Costs (34 CFR 75.567)

307,487,446 (B)

309,486,607 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

55,071,783

54,946,487

Carry Forward: From FY 2015-2016 Data

-2,827,902

-463,190

Total Indirect Costs

52,243,881 (A)

54,483,297 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

309,486,607

Actual Indirect Costs:

Admin. Charges

54,946,487

Carry Forward: From FY 2015-2016 Data

-2,827,902

Total Indirect Costs

52,118,585

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

16.99 X 309,486,607

52,581,775 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

52,118,585 (F)

Under or (Over) Recovery (E - F)

-463,190

(For use in FY 2019-2020)

\* 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.