



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030 - ADAMS COUNTY 14

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	37,210,961	0	19,890	641,517	36,549,554	0	36,549,554	0		
Support Serv-Students	2100-2199	4,849,405	0	12,278	145,781	4,691,346	0	4,691,346	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	6,405,207	0	0	0	6,405,207	0	6,405,207	0		
Educational Library Services	2220	25,900	0	0	0	25,900	0	25,900	0		
Support Serv-General Admin w/ Grants	2300	420,000	0	0	420,000	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	305,920	0	0	197,696	0	108,224	108,224	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	607,315	0	0	0	0	607,315	0	607,315		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,241,803	0	0	0	5,241,803	0	5,241,803	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	1,157,467	0	0	6,901	0	1,150,566	0	1,150,566		
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	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	6,527	0	0	0	6,527	0	6,527	0		
Oper & Maint of Plant Serv w/o Grants	2600	7,435,877	0	15,186	0	0	7,420,691	7,420,691	0		
Student Transportation Services	2700-2799	2,200,054	0	0	0	2,200,054	0	2,200,054	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	101,569	0	0	0	101,569	0	101,569	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	4,976,473	0	0	1,782	0	4,974,691	0	4,974,691		
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	142	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	65,674	0	0	0	0	65,674	0	65,674		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	86,923	0	0	0	86,923	0	86,923	0		
Food Services Operations	3100	3,765,765	1,703,030	67,836	0	1,994,899	0	1,994,899	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	526,037	0	0	0	526,037	0	526,037	0		
Education for Adults	3400	769,029	0	0	0	769,029	0	769,029	0		
Facil Acquisition & Construction Svcs	4000	1,026,484	0	0	0	1,026,484	0	1,026,484	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	775,241	0	0	775,241	0	0	0	0		
Total All Programs		77,959,631	1,703,030	115,190	2,188,918	59,625,332	14,327,161	67,154,247	6,798,246		



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

10.5

66,345,806

6,917,599

2,681,595

9,599,194 (A)

FY 2019-2020

10.50

67,154,247

6,798,246

2,428,645

9,226,891 (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

67,154,247

6,798,246

2,681,595

9,479,841

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 67,154,247

7,051,196

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

9,479,841

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

2,428,645



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.89 %	23.97 %
Direct Costs (34 CFR 75.567)	59,056,204 (B)	59,625,332 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,207,201	14,327,161
Carry Forward: From FY 2015-2016 Data	1,673,221	-32,870
Total Indirect Costs	15,880,422 (A)	14,294,291 (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

Actual Direct Costs	59,625,332
Actual Indirect Costs:	
Admin. Charges	14,327,161
Carry Forward: From FY 2015-2016 Data	1,673,221
Total Indirect Costs	16,000,382

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.89 X 59,625,332

16,033,252 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

16,000,382 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-32,870

* 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.