



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020 - Adams 12 Five Star Schools

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	236,840,392	39,403	142,747	1,976,623	234,681,619	0	234,681,619	0
Support Serv-Students	2100-2199	24,317,229	5854	0	0	24,311,375	0	24,311,375	0
Support Serv-Inst Staff	2200-2219, 2221-2299	18,240,728	8,672	0	75,660	18,156,396	0	18,156,396	0
Educational Library Services	2220	4,472,869	0	0	31,286	4,441,583	0	4,441,583	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	362,341	1,986	0	0	0	360,355	360,355	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	1,695,324	812	0	74,217	0	1,620,295	0	1,620,295
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	575,996	0	0	0	575,996	0	575,996	0
Sup Serv-School Admin	2400-2499	32,203,463	34,265	6,434	532,878	31,629,886	0	31,629,886	0
Sup Serv-Business w/ Grants	2500	413,566	0	0	398,815	14,751	0	14,751	0
Sup Serv-Business w/o Grants	2500	4,724,698	852	235,751	-31,629	0	4,519,724	0	4,519,724
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	539,761	0	0	0	0	539,761	539,761	0
Oper & Maint of Plant Serv w/ Grants	2600	265	0	0	0	265	0	265	0
Oper & Maint of Plant Serv w/o Grants	2600	32,575,431	5,602	149,737	-157	0	32,420,249	32,420,249	0
Student Transportation Services	2700-2799	12,406,989	0	1,234,862	0	11,172,127	0	11,172,127	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	56,742	0	0	0	56,742	0	56,742	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,217,190	974	0	68,754	0	17,147,462	0	17,147,462
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	824,048	0	0	0	0	824,048	824,048	0
Planning/Evaluation	2810-2814	105	0	0	0	105	0	105	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	1,728,561	0	0	0	0	1,728,561	0	1,728,561
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	28,499	0	0	0	28,499	0	28,499	0
Food Services Operations	3100	10,649,523	4,437,736	87,409	49,101	6,075,277	0	6,075,277	0
Enterprise Operations	3200	468	0	0	0	468	0	468	0
Enterprise Instructional	3210	7,209,065	0	0	0	7,209,065	0	7,209,065	0
Enterprise Non-Instructional	3220	695,256	0	0	0	695,256	0	695,256	0
Community Services	3300	1,417,267	464	0	812	1,415,991	0	1,415,991	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	6,064,989	274	4,116,234	0	1,948,481	0	1,948,481	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	5,972,415	0	1,449,555	4,438,604	84,256	0	84,256	0
Total All Programs		421,233,180	4,536,894	7,422,729	7,614,964	342,498,138	59,160,455	376,642,551	25,016,042



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.29	5.60
Direct Costs (34 CFR 75.567)	336,762,621	376,642,551
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,314,089	25,016,042
Carry Forward: From FY 2016-2017 Data	2,290,007	-3,917,618
Total Indirect Costs	23,604,096 (A)	21,098,424 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	376,642,551	
Actual Indirect Costs:		
Admin. Charges	25,016,042	
Carry Forward: From FY 2016-2017 Data	2,290,007	
Total Indirect Costs	27,306,049	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.29 X 376,642,551	31,223,667	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	27,306,049	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-3,917,618	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.06 %	16.50 %
Direct Costs (34 CFR 75.567)	306,990,022 (B)	342,498,138 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	50,560,575	59,160,455
Carry Forward: From FY 2016-2017 Data	43,113	-2,651,596
Total Indirect Costs	50,603,688 (A)	56,508,859 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	342,498,138	
Actual Indirect Costs:		
Admin. Charges	59,160,455	
Carry Forward: From FY 2016-2017 Data	43,113	
Total Indirect Costs	59,203,568	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.06 X 342,498,138	61,855,164 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	59,203,568 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-2,651,596	

* 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.