



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030 - Adams County 14

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	40,017,737	0	31,463	625,678	39,360,596	0	39,360,596	0
Support Serv-Students	2100-2199	5,230,893	0	0	117,626	5,113,267	0	5,113,267	0
Support Serv-Inst Staff	2200-2219, 2221-2299	7,258,238	0	0	0	7,258,238	0	7,258,238	0
Educational Library Services	2220	22,489	0	0	0	22,489	0	22,489	0
Support Serv-General Admin w/ Grants	2300	380,329	0	0	380,329	0	0	0	0
Support Serv-General Admin w/o Grants	2300	684,417	0	0	202,189	0	482,228	482,228	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	724,864	0	0	0	0	724,864	0	724,864
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,739,824	0	0	0	5,739,824	0	5,739,824	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,153,650	0	0	0	0	1,153,650	0	1,153,650
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	2,064	0	0	0	2,064	0	2,064	0
Oper & Maint of Plant Serv w/o Grants	2600	7,758,864	0	22,778	0	0	7,736,086	7,736,086	0
Student Transportation Services	2700-2799	2,480,107	0	44,687	0	2,435,420	0	2,435,420	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	95,276	0	0	0	95,276	0	95,276	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,498,230	0	19,463	1,505,305	0	4,973,462	0	4,973,462
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	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	37,135	0	0	0	37,135	0	37,135	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	26,305	0	0	0	0	26,305	0	26,305
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	93,799	0	0	0	93,799	0	93,799	0
Food Services Operations	3100	3,749,043	1,629,819	0	0	2,119,224	0	2,119,224	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	590,900	0	0	3,350	587,550	0	587,550	0
Education for Adults	3400	797,361	0	0	0	797,361	0	797,361	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	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		83,341,525	1,629,819	118,391	2,834,477	63,662,243	15,096,595	71,880,557	6,878,281



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	66,682,705	71,880,557
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,165,850	6,878,281
Carry Forward: From FY 2016-2017 Data	3,401,504	2,732,327
Total Indirect Costs	10,567,354 (A)	9,610,608 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	71,880,557	
Actual Indirect Costs:		
Admin. Charges	6,878,281	
Carry Forward: From FY 2016-2017 Data	3,401,504	
Total Indirect Costs	10,279,785	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 71,880,557	7,547,458	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	10,279,785	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,732,327	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.48 %	23.65 %
Direct Costs (34 CFR 75.567)	59,743,203 (B)	63,662,243 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,595,725	15,096,595
Carry Forward: From FY 2016-2017 Data	-826,665	-41,342
Total Indirect Costs	13,769,060 (A)	15,055,253 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	63,662,243	
Actual Indirect Costs:		
Admin. Charges	15,096,595	
Carry Forward: From FY 2016-2017 Data	-826,665	
Total Indirect Costs	14,269,930	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.48 X 63,662,243	14,311,272 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	14,269,930 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-41,342	

* 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.