



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0020 - Adams 12 Five Star Schools

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	257,918,572	41,929	370,403	1,035,544	256,470,696	0	256,470,696	0		
Support Serv-Students	2100-2199	27,227,822	5999	0	0	27,221,823	0	27,221,823	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	23,552,867	2,204	749	161,578	23,388,336	0	23,388,336	0		
Educational Library Services	2220	4,637,754	0	0	33,020	4,604,734	0	4,604,734	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	257,798	2,045	0	0	0	255,753	255,753	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	1,473,738	1,694	0	0	0	1,472,044	0	1,472,044		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	631,701	0	0	0	631,701	0	631,701	0		
Sup Serv-School Admin	2400-2499	34,035,541	16,110	162,543	588,309	33,268,579	0	33,268,579	0		
Sup Serv-Business w/ Grants	2500	479,493	0	0	427,157	52,336	0	52,336	0		
Sup Serv-Business w/o Grants	2500	5,439,963	1,056	35,738	-28,582	0	5,431,751	0	5,431,751		
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	556,368	0	0	0	0	556,368	556,368	0		
Oper & Maint of Plant Serv w/ Grants	2600	248,767	0	0	0	248,767	0	248,767	0		
Oper & Maint of Plant Serv w/o Grants	2600	32,561,202	3,354	28,039	0	0	32,529,809	32,529,809	0		
Student Transportation Services	2700-2799	13,697,886	0	2,607,497	0	11,090,389	0	11,090,389	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	483,796	0	33,526	80,755	369,515	0	369,515	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	18,420,770	1,131	5,178	-29,238	0	18,443,699	0	18,443,699		
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	843,599	0	0	0	0	843,599	843,599	0		
Planning/Evaluation	2810-2814	12,497	0	0	0	12,497	0	12,497	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	2,759,990	0	0	0	0	2,759,990	0	2,759,990		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	21,101	0	0	0	21,101	0	21,101	0		
Food Services Operations	3100	11,061,620	4,283,289	511,740	37,877	6,228,714	0	6,228,714	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	6,636,857	0	0	0	6,636,857	0	6,636,857	0		
Enterprise Non-Instructional	3220	155,179	0	0	0	155,179	0	155,179	0		
Community Services	3300	1,531,551	454	0	955	1,530,142	0	1,530,142	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	2,631,566	221	3,999,695	0	-1,368,350	0	-1,368,350	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	7,451,362	0	0	4,620,525	2,830,837	0	2,830,837	0		
Total All Programs		454,729,360	4,359,486	7,755,108	6,927,900	373,393,853	62,293,013	407,579,382	28,107,484		



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.70	6.91
Direct Costs (34 CFR 75.567)	340,843,821	407,579,382
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,177,348	28,107,484
Carry Forward: From FY 2017-2018 Data	-751,296	48,369
Total Indirect Costs	23,426,052 (A)	28,155,853 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	407,579,382	
Actual Indirect Costs:		
Admin. Charges	28,107,484	
Carry Forward: From FY 2017-2018 Data	-751,296	
Total Indirect Costs	27,356,188	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.7 X 407,579,382	27,307,819	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	27,356,188	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	48,369	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	17.60 %	15.64 %
Direct Costs (34 CFR 75.567)	309,486,607 (B)	373,393,853 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	55,071,783	62,293,013
Carry Forward: From FY 2017-2018 Data	-463,190	-3,887,495
Total Indirect Costs	54,608,593 (A)	58,405,518 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	373,393,853	
Actual Indirect Costs:		
Admin. Charges	62,293,013	
Carry Forward: From FY 2017-2018 Data	-463,190	
Total Indirect Costs	61,829,823	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.60 X 373,393,853	65,717,318 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	61,829,823 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-3,887,495	

* 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.