



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0030 - Adams County 14

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

(Using FY 2019-2020 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	41,237,107	0	102,056	263,021	40,872,030	0	40,872,030	0
Support Serv-Students	2100-2199	5,142,325	0	3,216	0	5,139,109	0	5,139,109	0
Support Serv-Inst Staff	2200-2219, 2221-2299	7,431,027	0	7,767	162	7,423,098	0	7,423,098	0
Educational Library Services	2220	18,296	0	0	0	18,296	0	18,296	0
Support Serv-General Admin w/ Grants	2300	2,400,740	0	0	409,278	1,991,462	0	1,991,462	0
Support Serv-General Admin w/o Grants	2300	958,005	0	0	18,453	0	939,552	939,552	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	6,022	0	0	0	6,022	0	6,022	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	416,667	0	0	0	0	416,667	0	416,667
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,726,488	0	2,926	0	5,723,562	0	5,723,562	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,280,503	0	0	0	0	1,280,503	0	1,280,503
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	289,442	0	0	0	289,442	0	289,442	0
Oper & Maint of Plant Serv w/o Grants	2600	7,765,850	0	37,921	0	0	7,727,929	7,727,929	0
Student Transportation Services	2700-2799	2,392,349	0	0	0	2,392,349	0	2,392,349	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	131,848	0	0	0	131,848	0	131,848	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,298,667	0	0	0	0	5,298,667	0	5,298,667
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	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	9,108	0	0	0	0	9,108	0	9,108
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	86,779	0	0	0	86,779	0	86,779	0
Food Services Operations	3100	3,488,264	1,291,424	9,779	0	2,187,061	0	2,187,061	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	603,965	0	6,950	0	597,015	0	597,015	0
Education for Adults	3400	795,722	0	0	0	795,722	0	795,722	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
<b>Total All Programs</b>		<b>85,479,174</b>	<b>1,291,424</b>	<b>170,615</b>	<b>690,914</b>	<b>67,653,795</b>	<b>15,672,426</b>	<b>76,321,276</b>	<b>7,004,945</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:**

- 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	67,154,247	76,321,276
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,917,599	7,004,945
Carry Forward: From FY 2017-2018 Data	2,428,645	1,419,856
Total Indirect Costs	9,346,244 (A)	8,424,801 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	76,321,276	
Actual Indirect Costs:		
Admin. Charges	7,004,945	
Carry Forward: From FY 2017-2018 Data	2,428,645	
Total Indirect Costs	9,433,590	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 76,321,276	8,013,734	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	9,433,590	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	1,419,856	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.97 %	22.31 %
Direct Costs (34 CFR 75.567)	59,625,332 (B)	67,653,795 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	14,207,201	15,672,426
Carry Forward: From FY 2017-2018 Data	-32,870	-577,059
Total Indirect Costs	14,174,331 (A)	15,095,367 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	67,653,795	
Actual Indirect Costs:		
Admin. Charges	15,672,426	
Carry Forward: From FY 2017-2018 Data	-32,870	
Total Indirect Costs	15,639,556	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.97 X 67,653,795	16,216,615 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	15,639,556 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-577,059	

\* 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.