



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180 - ADAMS-ARAPAHOE 28J

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	203,460,569	33,317	578,193	43,725	202,805,333	-	202,805,333	-	-	
Support Serv-Students	2100-2199	20,454,549	3,299	386,764	4,424	20,060,062	-	20,060,062	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	16,256,690	6,162	93,668	56,814	16,100,047	-	16,100,047	-	-	
Educational Library Services	2220	1,050,436	0	8,121	0	1,042,315	-	1,042,315	-	-	
Support Serv-General Admin w/ Grants	2300	1,142,230	0	0	1,132,664	9,566	-	9,566	-	-	
Support Serv-General Admin w/o Grants	2300	5,756,393	24,483	0	207,800	-	5,524,109	5,524,109	-	-	
Support Serv-School Admin	2400-2499	24,378,133	1,443	12,718	0	24,363,972	-	24,363,972	-	-	
Support Serv-Business w/ Grants	2500	36,000	0	0	0	36,000	-	36,000	-	-	
Support Serv-Business w/o Grants	2500	7,459,554	49	3,367	34,327	-	7,421,810	-	7,421,810	-	
Oper & Maint of Plant Serv w/ Grants	2600	24,524	0	0	0	24,524	-	24,524	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	32,802,769	1,487	1,018,714	12,816	-	31,769,751	31,769,751	-	-	
Student Transportation Services	2700-2799	6,798,148	27	196,307	0	6,601,815	-	6,601,815	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,676,479	0	0	0	1,676,479	-	1,676,479	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	14,131,539	233	14,470	59,801	-	14,057,036	-	14,057,036	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	915,032	0	0	0	-	915,032	-	915,032	-	
Volunteer Services	2910	89,703	0	0	0	89,703	-	89,703	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	15,107,696	5,718,630	486,568	3,529	8,898,969	-	8,898,969	-	-	
Enterprise Operations	3200	98,537	0	0	0	98,537	-	98,537	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	826,172	0	0	0	826,172	-	826,172	-	-	
Community Services	3300	1,328,137	0	0	0	1,328,137	-	1,328,137	-	-	
Education for Adults	3400	99,471	0	0	0	99,471	-	99,471	-	-	
Facil Acquisition & Construction Svcs	4000	4,215,669	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	1,280,201	-	-	-	-	-	-	-	-	
Total All Programs		359,388,628				284,061,100	59,687,739	321,354,960	22,393,878		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.89 %	7.52 %
Direct Costs (34 CFR 75.567)	319,848,403 (B)	321,354,960 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	20,540,386	22,393,878
Carry Forward	1,505,749	1,758,270
Total Indirect Costs	22,046,135 (A)	24,152,149 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	321,354,960	
Actual Indirect Costs:		
Admin. Charges	22,393,878	
Carry Forward	1,505,749	
Total Indirect Costs	23,899,627	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.89 X 321,354,960	22,141,357 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	23,899,627 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	1,758,270	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.57 %	21.88 %
Direct Costs (34 CFR 75.567)	283,324,027 (B)	284,061,100 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	57,064,762	59,687,739
Carry Forward	1,212,602	2,468,973
Total Indirect Costs	58,277,364 (A)	62,156,712 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	284,061,100	
Actual Indirect Costs:		
Admin. Charges	59,687,739	
Carry Forward	1,212,602	
Total Indirect Costs	60,900,341	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.57 X 284,061,100	58,431,368 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	60,900,341 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,468,973	

* 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.