



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0180 - ADAMS-ARAPAHOE 28J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	219,482,677	39,879	941,435	32,380	218,468,983	-	218,468,983	-	-	
Support Serv-Students	2100-2199	23,113,556	3,508	297,132	60,256	22,752,660	-	22,752,660	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	16,762,301	4,907	193,428	69,718	16,494,248	-	16,494,248	-	-	
Educational Library Services	2220	1,182,031	47	2,629	0	1,179,354	-	1,179,354	-	-	
Support Serv-General Admin w/ Grants	2300	1,159,307	0	0	1,165,842	-6,536	-	-6,536	-	-	
Support Serv-General Admin w/o Grants	2300	5,765,377	28,952	3,753	36,068	-	5,696,604	5,696,604	-	-	
Support Serv-School Admin	2400-2499	27,847,344	7,816	3,391	0	27,836,137	-	27,836,137	-	-	
Support Serv-Business w/ Grants	2500	16,253	0	0	0	16,253	-	16,253	-	-	
Support Serv-Business w/o Grants	2500	7,516,841	184	8,217	166,837	-	7,341,603	-	7,341,603	-	
Oper & Maint of Plant Serv w/ Grants	2600	213,967	0	0	0	213,967	-	213,967	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	34,657,852	1,901	720,503	12,529	-	33,922,919	33,922,919	-	-	
Student Transportation Services	2700-2799	8,462,984	0	615,328	0	7,847,656	-	7,847,656	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,522,154	0	0	0	1,522,154	-	1,522,154	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	13,912,718	694	0	100,727	-	13,811,297	-	13,811,297	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	1,008,434	0	0	0	-	1,008,434	-	1,008,434	-	
Volunteer Services	2910	81,932	0	0	0	81,932	-	81,932	-	-	
Non-Instructional Services	3000-3099	1,352	0	0	0	1,352	-	1,352	-	-	
Food Services Operations	3100	16,032,733	6,378,332	515,028	4,120	9,135,254	-	9,135,254	-	-	
Enterprise Operations	3200	23,385	0	0	1,000	22,385	-	22,385	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	615,330	0	0	0	615,330	-	615,330	-	-	
Community Services	3300	1,443,543	0	0	0	1,443,543	-	1,443,543	-	-	
Education for Adults	3400	85,913	0	0	0	85,913	-	85,913	-	-	
Facil Acquisition & Construction Svcs	4000	8,022,097	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	1,194,177	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>390,124,258</b>				<b>307,710,586</b>	<b>61,780,857</b>	<b>347,330,109</b>	<b>22,161,334</b>		



# Colorado Department of Education

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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.39 %	6.72 %
Direct Costs (34 CFR 75.567)	312,316,090 (B)	347,330,109 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	18,738,787	22,161,334
Carry Forward	1,229,596	1,196,536
Total Indirect Costs	19,968,383 (A)	23,357,869 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	347,330,109	
Actual Indirect Costs:		
Admin. Charges	22,161,334	
Carry Forward	1,229,596	
Total Indirect Costs	23,390,930	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.39 X 347,330,109	22,194,394 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	23,390,930 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,196,536	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	23.56 %	18.72 %
Direct Costs (34 CFR 75.567)	273,226,433 (B)	307,710,586 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	57,828,444	61,780,857
Carry Forward	6,551,784	-4,163,973
Total Indirect Costs	64,380,228 (A)	57,616,884 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	307,710,586	
Actual Indirect Costs:		
Admin. Charges	61,780,857	
Carry Forward	6,551,784	
Total Indirect Costs	68,332,641	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.56 X 307,710,586	72,496,614 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	68,332,641 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-4,163,973	

\* 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.