



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0180 - ADAMS-ARAPAHOE 28J

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 Audited Data)

| Program Definition                                       | Program Code         | Excluded and/or Unallowed Costs |             |           |           | Used by NonRestricted Rate |             | Used by Restricted Rate |             |
|--|----------------------|---------------------------------|-------------|-----------|-----------|----------------------------|-------------|-------------------------|-------------|
|  |                      | Total Costs                     | All costs A | Food B    | Capital C | Other Exp D                | Direct Cost | Indirect Cost           | Direct Cost |
| Instruction  | 0010-2099            | 233,130,878                     | 57,781      | 982,938   | 2,870,808 | 229,219,351                | -           | 229,219,351             | -           |
| Support Serv-Students                                    | 2100-2199            | 24,971,160                      | 1,146       | 501,621   | 408,845   | 24,059,548                 | -           | 24,059,548              | -           |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 21,698,914                      | 41,576      | 801,433   | 69,916    | 20,785,989                 | -           | 20,785,989              | -           |
| Educational Library Services                             | 2220                 | 1,189,358                       | 0           | 6,890     | 97,424    | 1,085,044                  | -           | 1,085,044               | -           |
| Support Serv-General Admin w/ Grants                     | 2300                 | 114,384                         | 0           | 0         | 0         | 114,384                    | -           | 114,384                 | -           |
| Support Serv-General Admin w/o Grants                    | 2300                 | 3,127,710                       | 26,151      | 0         | 590,422   | -                          | 2,511,137   | 2,511,137               | -           |
| Support Services - Gen Admin ICR Roll-Up w/Grants        | 2303                 | 1,354,255                       | 0           | 0         | 1,354,255 | 0                          | -           | 0                       | -           |
| Support Services - Gen Admin ICR Roll-Up w/o Grants      | 2303                 | 3,344,059                       | 3,917       | 4,356     | 29,447    | -                          | 3,306,339   | -                       | 3,306,339   |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Support Serv-School Admin                                | 2400-2499            | 32,511,972                      | 25,481      | 16,617    | 134       | 32,469,741                 | -           | 32,469,741              | -           |
| Support Serv-Business w/ Grants                          | 2500                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Support Serv-Business w/o Grants                         | 2500                 | 7,126,977                       | 289         | 52,857    | 895,455   | -                          | 6,178,377   | -                       | 6,178,377   |
| Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants  | 2501                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants | 2501                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Oper & Maint of Plant Serv w/ Grants                     | 2600                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Oper & Maint of Plant Serv w/o Grants                    | 2600                 | 38,490,903                      | 978         | 1,875,246 | 0         | -                          | 36,614,679  | 36,614,679              | -           |
| Student Transportation Services                          | 2700-2799            | 7,963,550                       | 45          | 423,773   | 0         | 7,539,732                  | -           | 7,539,732               | -           |
| Sup Serv Cent w/ Grant                                   | 2800-2809, 2815-2899 | 1,130,317                       | 0           | 0         | 0         | 1,130,317                  | -           | 1,130,317               | -           |
| Sup Serv Cent w/o Grant                                  | 2800-2809, 2815-2899 | 15,070,259                      | 371         | 3,228     | 70,703    | -                          | 14,995,957  | -                       | 14,995,957  |
| Sup Serv Central: Cabinet Level w/ Grants                | 2801                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Sup Serv Central: Cabinet Level w/o Grants               | 2801                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Planning/Evaluation                                      | 2810-2814            | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Other Support Services w/ Grants                         | 2900                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |
| Other Support Services w/o Grants                        | 2900                 | 1,005,983                       | 0           | 0         | 0         | -                          | 1,005,983   | -                       | 1,005,983   |
| Volunteer Services                                       | 2910                 | 54,985                          | 0           | 0         | 0         | 54,985                     | -           | 54,985                  | -           |
| Non-Instructional Services                               | 3000-3099            | 25,286                          | 0           | 0         | 0         | 25,286                     | -           | 25,286                  | -           |
| Food Services Operations                                 | 3100                 | 17,581,491                      | 7,446,484   | 158,222   | 660,635   | 9,316,149                  | -           | 9,316,149               | -           |
| Enterprise Operations                                    | 3200                 | 8,965                           | 0           | 0         | 8,965     | 0                          | -           | 0                       | -           |
| Enterprise Instructional                                 | 3210                 | -                               | -           | -         | -         | -                          | -           | -                       | -           |

| Program Definition                    | Program Code | Total Costs        | Excluded and/or Unallowed Costs |                  |                  | Used by NonRestricted Rate |                   | Used by Restricted Rate |                   |
|---------------------------------------|--------------|--------------------|---------------------------------|------------------|------------------|----------------------------|-------------------|-------------------------|-------------------|
|                                       |              | All costs<br>A     | Food<br>B                       | Capital<br>C     | Other Exp<br>D   | Direct<br>Cost             | Indirect<br>Cost  | Direct<br>Cost          | Indirect<br>Cost  |
| Enterprise Non-Instructional          | 3220         | 830,868            | 0                               | 0                | 0                | 830,868                    | -                 | 830,868                 | -                 |
| Community Services                    | 3300         | 1,261,746          | 275                             | 0                | 0                | 1,261,472                  | -                 | 1,261,472               | -                 |
| Education for Adults                  | 3400         | 84,879             | 0                               | 0                | 4,629            | 80,250                     | -                 | 80,250                  | -                 |
| Facil Acquisition & Construction Svcs | 4000         | 6,131,319          | -                               | -                | -                | -                          | -                 | -                       | -                 |
| Other Uses                            | 5000         | -                  | -                               | -                | -                | -                          | -                 | -                       | -                 |
| Debt Service                          | 5100         | 2,941,197          | -                               | -                | -                | -                          | -                 | -                       | -                 |
| <b>Total All Programs</b>             |              | <b>421,151,415</b> | <b>7,604,494</b>                | <b>4,827,182</b> | <b>7,061,638</b> | <b>327,973,114</b>         | <b>64,612,471</b> | <b>367,098,930</b>      | <b>25,486,655</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)
  - 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, 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:**

- 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 2014-2015   | FY 2016-2017    |
|--|----------------|-----------------|
| a) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |                |                 |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 7.52 %         | 6.84 %          |
| Direct Costs (34 CFR 75.567)   | 3,213,550 (B)  | 367,098,930 (B) |
| Indirect Costs:  |                |                 |
| Admin. Charges (34 CFR 75.565)   | 22,393,878     | 25,486,655      |
| Carry Forward  | 1,758,270      | -360,914        |
| Total Indirect Costs   | 24,152,148 (A) | 25,125,741 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2014-2015)                  |                |                 |
| Actual Direct Costs  | 367,098,930    |                 |
| Actual Indirect Costs:   |                |                 |
| Admin. Charges   | 25,486,655     |                 |
| Carry Forward  | 1,758,270      |                 |
| Total Indirect Costs   | 27,244,925     |                 |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |                |                 |
| Actual Direct Costs  |                |                 |
| Fixed Rate % X Actual Direct Costs                                     |                |                 |
| 7.52 X           367,098,930   | 27,605,840 (E) |                 |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2014-2015) | 27,244,925 (F) |                 |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2014-2015)          | -360,914       |                 |

NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2014-2015    | FY 2016-2017    |
|--|-----------------|-----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                 |                 |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 21.88 %         | 18.27 %         |
| Direct Costs (34 CFR 75.567)   | 284,061,100 (B) | 327,973,114 (B) |
| Indirect Costs:  |                 |                 |
| Admin. Charges (34 CFR 75.565)   | 59,687,739      | 64,612,471      |
| Carry Forward  | 2,468,973       | -4,679,073      |
| Total Indirect Costs   | 62,156,712 (A)  | 59,933,398 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2014-2015)                         |                 |                 |
| Actual Direct Costs  | 327,973,114     |                 |
| Actual Indirect Costs:   |                 |                 |
| Admin. Charges   | 64,612,471      |                 |
| Carry Forward  | 2,468,973       |                 |
| Total Indirect Costs   | 67,081,444      |                 |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                 |                 |
| Actual Direct Costs  |                 |                 |
| Fixed Rate % X Actual Direct Costs                                     |                 |                 |
| 21.88 X 327,973,114  | 71,760,517 (E)  |                 |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2014-2015) | 67,081,444 (F)  |                 |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2014-2015)          | -4,679,073      |                 |

\* 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.