



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180 - ADAMS-ARAPAHOE 28J

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	244,241,737	71,338	546,696	2,281,901	241,341,802	0	241,341,802	0
Support Serv-Students	2100-2199	28,524,638	1939	665,326	455,591	27,401,782	0	27,401,782	0
Support Serv-Inst Staff	2200-2219, 2221-2299	24,570,438	58,607	300,429	68,302	24,143,100	0	24,143,100	0
Educational Library Services	2220	1,104,537	290	3,160	84,455	1,016,632	0	1,016,632	0
Support Serv-General Admin w/ Grants	2300	262,632	0	0	0	262,632	0	262,632	0
Support Serv-General Admin w/o Grants	2300	2,545,931	29,517	0	697,208	0	1,819,206	1,819,206	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,479,348	0	0	1,479,348	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,999,738	5,552	0	38,371	0	2,955,815	0	2,955,815
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	37,947,085	24,869	80,842	1,332	37,840,042	0	37,840,042	0
Sup Serv-Business w/ Grants	2500	22,096	0	0	0	22,096	0	22,096	0
Sup Serv-Business w/o Grants	2500	5,930,144	101	239,686	149,458	0	5,540,899	0	5,540,899
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	291,618	0	0	0	0	291,618	0	291,618
Oper & Maint of Plant Serv w/ Grants	2600	1,882	0	0	0	1,882	0	1,882	0
Oper & Maint of Plant Serv w/o Grants	2600	42,039,778	2,676	1,372,278	0	0	40,664,824	40,664,824	0
Student Transportation Services	2700-2799	11,536,911	9	1,423,819	1,302	10,111,781	0	10,111,781	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	458,450	0	0	0	458,450	0	458,450	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,257,760	1,307	0	292,333	0	15,964,120	0	15,964,120
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	1,735,439	0	0	0	0	1,735,439	0	1735439
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	4,307,305	0	0	3,078,058	0	1,229,247	0	1,229,247
Volunteer Services	2910	62,260	0	0	0	62260	0	62260	0
Non-Instructional Services	3000-3099	129	0	0	0	129	0	129	0
Food Services Operations	3100	17,213,897	7,295,925	124,929	629,950	9,163,093	0	9,163,093	0
Enterprise Operations	3200	5,500	0	0	5,500	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	902,088	0	0	0	902,088	0	902,088	0
Community Services	3300	902,469	0	0	1,980	900,489	0	900,489	0
Education for Adults	3400	64,200	0	0	0	64,200	0	64,200	0
Facil Acquisition & Construction Svcs	4000	6,001,604	0	2,841,652	9	3,159,943	0	3159943	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,354,458	0	0	1,354,458	0	0	0	0
Total All Programs		452,764,072	7,492,130	7,598,817	10,619,556	356,852,401	70,201,168	399,336,431	27,717,138



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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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.72	10.50
Direct Costs (34 CFR 75.567)	347,330,109	399,336,431
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,161,334	27,717,138
Carry Forward: From FY 2013-2014 Data	23,357,869	24,239,599
Total Indirect Costs	45,519,203 (A)	51,956,737 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	399,336,431
Actual Indirect Costs:	
Admin. Charges	27,717,138
Carry Forward: From FY 2013-2014 Data	23,357,869
Total Indirect Costs	51,075,007

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.72 X 399,336,431

26,835,408

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

51,075,007

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

24,239,599



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
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18.72 %

19.46 %

Direct Costs (34 CFR 75.567)

307,710,586 (B)

356,852,401 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

61,780,857

70,201,168

Carry Forward: From FY 2013-2014 Data

-4,163,973

-765,574

Total Indirect Costs

57,616,884 (A)

69,435,594 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

356,852,401

Actual Indirect Costs:

Admin. Charges

70,201,168

Carry Forward: From FY 2013-2014 Data

-4,163,973

Total Indirect Costs

66,037,195

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.72 X 356,852,401

66,802,769 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

66,037,195 (F)

Under or (Over) Recovery (E - F)

-765,574

(For use in FY 2017-2018)

* 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.