



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180 - ADAMS-ARAPAHOE 28J

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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 | 239,092,666 | 58,227 | 929,655 | 2,518,890 | 235,585,894 | 0 | 235,585,894 | 0 |
| Support Serv-Students | 2100-2199 | 38,615,738 | 2141 | 272,434 | 850,563 | 37,490,600 | 0 | 37,490,600 | 0 |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 23,806,534 | 38,708 | 283,985 | 109,031 | 23,374,810 | 0 | 23,374,810 | 0 |
| Educational Library Services | 2220 | 1,212,572 | 0 | 2,145 | 64,185 | 1,146,242 | 0 | 1,146,242 | 0 |
| Support Serv-General Admin w/ Grants | 2300 | 92,063 | 0 | 0 | 0 | 92,063 | 0 | 92,063 | 0 |
| Support Serv-General Admin w/o Grants | 2300 | 3,355,141 | 9,444 | 0 | 1,151,839 | 0 | 2,193,858 | 2,193,858 | 0 |
| Support Services - Gen Admin ICR Roll-Upw/Grants | 2303 | 1,743,927 | 0 | 0 | 1,743,927 | 0 | 0 | 0 | 0 |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 3,351,419 | 6,943 | 11,483 | 40,264 | 0 | 3,292,729 | 0 | 3,292,729 |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sup Serv-School Admin | 2400-2499 | 38,150,975 | 31,133 | 52,355 | 3,780 | 38,063,707 | 0 | 38,063,707 | 0 |
| Sup Serv-Business w/ Grants | 2500 | 84,818 | 0 | 0 | 0 | 84,818 | 0 | 84,818 | 0 |
| Sup Serv-Business w/o Grants | 2500 | 5,849,789 | 92 | 185,572 | -707,317 | 0 | 6,371,442 | 0 | 6,371,442 |
| 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 | 156,520 | 0 | 0 | 0 | 0 | 156,520 | 0 | 156,520 |
| Oper & Maint of Plant Serv w/ Grants | 2600 | 1,799 | 0 | 0 | 0 | 1,799 | 0 | 1,799 | 0 |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 40,688,454 | 2,443 | 805,753 | 0 | 0 | 39,880,258 | 39,880,258 | 0 |
| Student Transportation Services | 2700-2799 | 10,334,694 | 0 | 600,494 | 1,799 | 9,732,401 | 0 | 9,732,401 | 0 |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 1,361,066 | 0 | 0 | 40 | 1,361,026 | 0 | 1,361,026 | 0 |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 19,200,243 | 1,033 | 5,265 | 596,357 | 0 | 18,597,588 | 0 | 18,597,588 |
| 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 | 1,393,438 | 0 | 0 | 0 | 0 | 1,393,438 | 0 | 1,393,438 |
| Planning/Evaluation | 2810-2814 | 32,516 | 0 | 0 | 0 | 32,516 | 0 | 32,516 | 0 |
| Other Sup Services w Grants | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sup Services w/o Grants | 2900 | 4,474,492 | 0 | 0 | 3,176,868 | 0 | 1,297,624 | 0 | 1,297,624 |
| Volunteer Services | 2910 | 78,198 | 0 | 0 | 0 | 78,198 | 0 | 78,198 | 0 |
| Non-Instructional Services | 3000-3099 | 2,508 | 0 | 0 | 0 | 2,508 | 0 | 2,508 | 0 |
| Food Services Operations | 3100 | 17,272,230 | 7,437,990 | 126,661 | 632,560 | 9,075,019 | 0 | 9,075,019 | 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 | 878,426 | 0 | 0 | 0 | 878,426 | 0 | 878,426 | 0 |
| Community Services | 3300 | 971,423 | 0 | 0 | 1,739 | 969,684 | 0 | 969,684 | 0 |
| Education for Adults | 3400 | 69,008 | 0 | 0 | 0 | 69,008 | 0 | 69,008 | 0 |
| Facil Acquisition & Construction Svcs | 4000 | 7,361,366 | 0 | 4,773,202 | 6,181 | 2,581,983 | 0 | 2,581,983 | 0 |
| Other Uses | 5000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 5100 | 364,519 | 0 | 0 | 364,519 | 0 | 0 | 0 | 0 |
| Total All Programs | | 459,996,542 | 7,588,154 | 8,049,004 | 10,555,225 | 360,620,702 | 73,183,457 | 402,694,818 | 31,109,341 |



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:

- 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 2014-2015 Data

Total Indirect Costs

| | FY 2016-2017 | FY 2018-2019 |
|--|----------------|----------------|
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 6.84 | 8.52 |
| Direct Costs (34 CFR 75.567) | 367,098,930 | 402,694,818 |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 25,486,655 | 31,109,341 |
| Carry Forward: From FY 2014-2015 Data | -360,914 | 3,204,101 |
| Total Indirect Costs | 25,125,741 (A) | 34,313,442 (A) |

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

| | |
|---------------------------------------|-------------|
| Actual Direct Costs | 402,694,818 |
| Actual Indirect Costs: | |
| Admin. Charges | 31,109,341 |
| Carry Forward: From FY 2014-2015 Data | -360,914 |
| Total Indirect Costs | 30,748,427 |

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.84 X 402,694,818

27,544,326

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

30,748,427

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

3,204,101



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

| | | |
|--|--------------|--------------|
| | FY 2016-2017 | FY 2018-2019 |
|--|--------------|--------------|

18.27 %

21.02 %

Direct Costs (34 CFR 75.567)

327,973,114 (B)

360,620,702 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

64,612,471

73,183,457

Carry Forward: From FY 2014-2015 Data

-4,679,073

2,618,982

Total Indirect Costs

59,933,398 (A)

75,802,439 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

360,620,702

Actual Indirect Costs:

Admin. Charges

73,183,457

Carry Forward: From FY 2014-2015 Data

-4,679,073

Total Indirect Costs

68,504,384

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.27 X 360,620,702

65,885,402 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

68,504,384 (F)

Under or (Over) Recovery (E - F)

2,618,982

(For use in FY 2018-2019)

* 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.