



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180 - ADAMS-ARAPAHOE 28J

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	229,146,676	51,970	865,807	3,152,385	225,076,514	0	225,076,514	0
Support Serv-Students	2100-2199	36,967,638	1103	0	1,358,897	35,607,638	0	35,607,638	0
Support Serv-Inst Staff	2200-2219, 2221-2299	23,173,739	54,844	60,716	139,244	22,918,935	0	22,918,935	0
Educational Library Services	2220	1,814,986	2,597	3,714	55,990	1,752,685	0	1,752,685	0
Support Serv-General Admin w/ Grants	2300	344,473	0	0	0	344,473	0	344,473	0
Support Serv-General Admin w/o Grants	2300	3,901,922	17,635	0	1,125,464	0	2,758,823	2,758,823	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	2,246,559	0	0	2,246,559	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	3,302,398	6,003	0	68,212	0	3,228,183	0	3,228,183
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	37,749,092	18,498	58,920	254,886	37,416,788	0	37,416,788	0
Sup Serv-Business w/ Grants	2500	7,109	0	0	0	7,109	0	7,109	0
Sup Serv-Business w/o Grants	2500	6,559,084	0	27,877	138,568	0	6,392,639	0	6,392,639
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	278,976	0	0	0	0	278,976	89	0
Oper & Maint of Plant Serv w/ Grants	2600	2,715	0	0	0	2,715	0	2,715	0
Oper & Maint of Plant Serv w/o Grants	2600	39,887,984	3,916	56,156	119,586	0	39,708,326	39,708,326	0
Student Transportation Services	2700-2799	9,794,583	0	1,305	5,294	9,787,984	0	9,787,984	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	401,767	0	10,651	50	391,066	0	391,066	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	16,555,420	1,783	46,494	308,313	0	16,198,830	0	16,198,830
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	1,413,886	0	0	0	0	1,413,886	142	0
Planning/Evaluation	2810-2814	82,585	0	0	0	82,585	0	82,585	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	5,895,666	0	0	4,129,910	0	1,765,756	0	1,765,756
Volunteer Services	2910	61,225	0	0	0	61,225	0	61,225	0
Non-Instructional Services	3000-3099	2,787	0	0	0	2,787	0	2,787	0
Food Services Operations	3100	16,566,054	7,231,175	165,396	787,697	8,381,786	0	8,381,786	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	851,320	0	0	0	851,320	0	851,320	0
Community Services	3300	1,008,371	0	0	779	1,007,592	0	1,007,592	0
Education for Adults	3400	90,032	0	0	0	90,032	0	90,032	0
Facil Acquisition & Construction Svcs	4000	4,294,791	0	2,757,772	1,324	1,535,695	0	1,535,695	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	639,422	0	0	639,422	0	0	0	0
Total All Programs		443,041,260	7,389,524	4,054,808	14,532,580	345,318,929	71,745,419	389,478,940	27,585,408



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

10.5

399,336,431

22,161,334

24,239,599

46,400,933 (A)

FY 2019-2020

9.89

389,478,940

27,585,408

10,929,718

38,515,126 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

389,478,940

27,585,408

24,239,599

51,825,007

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 389,478,940

40,895,289

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

51,825,007

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

10,929,718



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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19.46 %

21.87 %

Direct Costs (34 CFR 75.567)

356,852,401 (B)

345,318,929 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

61,780,857

71,745,419

Carry Forward: From FY 2015-2016 Data

-765,574

3,780,781

Total Indirect Costs

61,015,283 (A)

75,526,200 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

345,318,929

Actual Indirect Costs:

Admin. Charges

71,745,419

Carry Forward: From FY 2015-2016 Data

-765,574

Total Indirect Costs

70,979,845

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.46 X 345,318,929

67,199,064 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

70,979,845 (F)

Under or (Over) Recovery (E - F)

3,780,781

(For use in FY 2019-2020)

* 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.