



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180 - Adams-Arapahoe 28J

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	252,622,851	80,130	1,423,063	4,110,948	247,008,710	0	247,008,710	0
Support Serv-Students	2100-2199	44,233,864	693	243	1,288,537	42,944,391	0	42,944,391	0
Support Serv-Inst Staff	2200-2219, 2221-2299	26,486,471	44,695	182,825	278,675	25,980,276	0	25,980,276	0
Educational Library Services	2220	1,504,185	332	4,140	118,604	1,381,109	0	1,381,109	0
Support Serv-General Admin w/ Grants	2300	375,794	0	0	0	375,794	0	375,794	0
Support Serv-General Admin w/o Grants	2300	4,736,307	33,072	0	1,642,513	0	3,060,722	3,060,722	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,861,710	0	0	1,861,298	412	0	412	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	3,719,167	11,344	0	12,100	0	3,695,723	0	3,695,723
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	41,158,053	16,843	263,237	184,200	40,693,773	0	40,693,773	0
Sup Serv-Business w/ Grants	2500	36,766	0	0	6,592	30,174	0	30,174	0
Sup Serv-Business w/o Grants	2500	6,774,876	108	22,995	623,007	0	6,128,766	0	6,128,766
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	300,659	0	0	0	0	300,659	300,659	0
Oper & Maint of Plant Serv w/ Grants	2600	1,681	0	380	0	1,301	0	1,301	0
Oper & Maint of Plant Serv w/o Grants	2600	43,782,101	3,571	46,880	185,200	0	43,546,450	43,546,450	0
Student Transportation Services	2700-2799	10,965,778	18	0	23,397	10,942,363	0	10,942,363	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	413,894	0	0	0	413,894	0	413,894	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	18,625,483	4,257	113,329	711,388	0	17,796,509	0	17,796,509
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	1,521,632	0	0	0	0	1,521,632	1,521,632	0
Planning/Evaluation	2810-2814	4,104	0	0	0	4,104	0	4,104	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	13,757,824	0	0	12,080,570	0	1,677,254	0	1,677,254
Volunteer Services	2910	59,335	0	0	0	59,335	0	59,335	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	16,370,599	6,828,288	66,773	51,261	9,424,277	0	9,424,277	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	96,644	0	0	0	96,644	0	96,644	0
Enterprise Non-Instructional	3220	944,992	0	0	0	944,992	0	944,992	0
Community Services	3300	1,249,207	0	0	8,264	1,240,943	0	1,240,943	0
Education for Adults	3400	76,326	0	0	0	76,326	0	76,326	0
Facil Acquisition & Construction Svcs	4000	2,623,444	0	2,082,021	1,284	540,139	0	540,139	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	536,702	0	0	536,702	0	0	0	0
Total All Programs		494,840,449	7,023,351	4,205,886	23,724,540	382,158,957	77,727,715	430,588,420	29,298,252



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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.52	5.83
Direct Costs (34 CFR 75.567)	402,694,818	430,588,420
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,486,655	29,298,252
Carry Forward: From FY 2016-2017 Data	3,204,101	-4,183,780
Total Indirect Costs	28,690,756 (A)	25,114,472 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	430,588,420	
Actual Indirect Costs:		
Admin. Charges	29,298,252	
Carry Forward: From FY 2016-2017 Data	3,204,101	
Total Indirect Costs	32,502,353	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.52 X 430,588,420	36,686,133	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	32,502,353	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-4,183,780	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.02 %	20.34 %
Direct Costs (34 CFR 75.567)	360,620,702 (B)	382,158,957 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	64,612,471	77,727,715
Carry Forward: From FY 2016-2017 Data	2,618,982	16,884
Total Indirect Costs	67,231,453 (A)	77,744,599 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	382,158,957	
Actual Indirect Costs:		
Admin. Charges	77,727,715	
Carry Forward: From FY 2016-2017 Data	2,618,982	
Total Indirect Costs	80,346,697	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.02 X 382,158,957	80,329,813 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	80,346,697 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	16,884	

* 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.