



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0180 - Adams-Arapahoe 28J

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	270,655,393	45,368	1,632,844	5,456,223	263,520,958	0	263,520,958	0
Support Serv-Students	2100-2199	59,212,888	942	236,241	1,834,518	57,141,187	0	57,141,187	0
Support Serv-Inst Staff	2200-2219, 2221-2299	30,159,144	24,872	145,816	188,136	29,800,320	0	29,800,320	0
Educational Library Services	2220	1,348,786	137	0	20,974	1,327,675	0	1,327,675	0
Support Serv-General Admin w/ Grants	2300	398,498	0	0	0	398,498	0	398,498	0
Support Serv-General Admin w/o Grants	2300	4,935,474	8,699	0	2,079,507	0	2,847,268	2,847,268	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,654,403	0	0	1,641,118	13,285	0	13,285	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	3,662,277	8,008	0	17,134	0	3,637,135	0	3,637,135
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	47,486,824	13,298	303,935	237,965	46,931,626	0	46,931,626	0
Sup Serv-Business w/ Grants	2500	76,522	0	0	0	76,522	0	76,522	0
Sup Serv-Business w/o Grants	2500	7,425,300	2,013	66,302	971,110	0	6,385,875	0	6,385,875
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	343,581	0	0	0	0	343,581	343,581	0
Oper & Maint of Plant Serv w/ Grants	2600	6,591	0	0	0	6,591	0	6,591	0
Oper & Maint of Plant Serv w/o Grants	2600	47,236,901	2,168	339,695	432,592	0	46,462,446	46,462,446	0
Student Transportation Services	2700-2799	12,164,159	917	513,173	2,748	11,647,321	0	11,647,321	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	395,206	0	8,000	0	387,206	0	387,206	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	17,916,856	6,752	91,712	513,137	0	17,305,255	0	17,305,255
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	1,666,508	0	0	0	0	1,666,508	1,666,508	0
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	17,726,054	0	0	16,116,783	0	1,609,271	0	1,609,271
Volunteer Services	2910	40,531	0	0	0	40,531	0	40,531	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	18,526,623	8,052,532	134,815	29,638	10,309,638	0	10,309,638	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	90,659	0	0	22,575	68,084	0	68,084	0
Enterprise Non-Instructional	3220	734,431	0	0	0	734,431	0	734,431	0
Community Services	3300	4,180,337	2,152	0	4,689	4,173,496	0	4,173,496	0
Education for Adults	3400	68,465	0	0	0	68,465	0	68,465	0
Facil Acquisition & Construction Svcs	4000	6,530,903	0	6,077,028	16,142	437,733	0	437,733	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	1,036,749	0	0	1,036,749	0	0	0	0
Total All Programs		555,680,063	8,167,858	9,549,561	30,621,738	427,083,567	80,257,339	478,403,370	28,937,536



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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:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.89	4.49
Direct Costs (34 CFR 75.567)	389,478,940	478,403,370
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,161,334	28,937,536
Carry Forward: From FY 2017-2018 Data	10,929,718	-7,446,839
Total Indirect Costs	33,091,052 (A)	21,490,697 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	478,403,370	
Actual Indirect Costs:		
Admin. Charges	28,937,536	
Carry Forward: From FY 2017-2018 Data	10,929,718	
Total Indirect Costs	39,867,254	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.89 X 478,403,370	47,314,093	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	39,867,254	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-7,446,839	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.87 %	16.60 %
Direct Costs (34 CFR 75.567)	345,318,929 (B)	427,083,567 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	61,780,857	80,257,339
Carry Forward: From FY 2017-2018 Data	3,780,781	-9,365,056
Total Indirect Costs	65,561,638 (A)	70,892,283 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	427,083,567	
Actual Indirect Costs:		
Admin. Charges	80,257,339	
Carry Forward: From FY 2017-2018 Data	3,780,781	
Total Indirect Costs	84,038,120	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.87 X 427,083,567	93,403,176 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	84,038,120 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-9,365,056	

* 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.