



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0880 - DENVER COUNTY 1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	490,039,149	0	1,519,735	-801,465	489,320,880	-	489,320,880	-	-	
Support Serv-Students	2100-2199	34,122,956	0	72,011	-57,498	34,108,443	-	34,108,443	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	75,940,197	1,774	106,279	23,226	75,808,918	-	75,808,918	-	-	
Educational Library Services	2220	1,156,358	0	0	0	1,156,358	-	1,156,358	-	-	
Support Serv-General Admin w/ Grants	2300	282,354	0	0	0	282,354	-	282,354	-	-	
Support Serv-General Admin w/o Grants	2300	6,818,185	0	0	-14,602	-	6,832,787	6,832,787	-	-	
Support Serv-School Admin	2400-2499	65,838,862	0	253,357	-106,642	65,692,147	-	65,692,147	-	-	
Support Serv-Business w/ Grants	2500	627,466	0	70,663	79	556,724	-	556,724	-	-	
Support Serv-Business w/o Grants	2500	12,877,971	0	258,291	216,254	-	12,403,426	-	-	12,403,426	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	57,130,853	0	411,033	25,764	-	56,694,055	56,694,055	-	-	
Student Transportation Services	2700-2799	19,942,716	0	2,769	88,908	19,851,039	-	19,851,039	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,704,999	0	0	0	1,704,999	-	1,704,999	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	50,619,674	0	12,410	-87,251	-	50,694,516	-	-	50,694,516	
Planning/Evaluation	2810-2814	9,820,078	0	0	0	9,820,078	-	9,820,078	-	-	
Other Support Services w/ Grants	2900	3,294,086	0	0	3,277,716	16,370	-	16,370	-	-	
Other Support Services w/o Grants	2900	751,448	0	0	751,448	-	0	-	-	0	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	111,409	0	24,993	0	86,416	-	86,416	-	-	
Food Services Operations	3100	38,283,397	15,597,892	110,186	342,901	22,232,418	-	22,232,418	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	12,040,552	0	3,869	0	12,036,683	-	12,036,683	-	-	
Education for Adults	3400	14,947,916	0	115,574	13,852	14,818,489	-	14,818,489	-	-	
Facil Acquisition & Construction Svcs	4000	987,609	-	-	-	-	-	-	-	-	
Other Uses	5000	290,625	-	-	-	-	-	-	-	-	
Debt Service	5100	594,729,867	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>1,492,358,728</b>				<b>747,492,317</b>	<b>126,624,784</b>	<b>811,019,159</b>	<b>63,097,942</b>		



# 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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.95 %	9.36 %
Direct Costs (34 CFR 75.567)	718,283,483 (B)	811,019,159 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	44,768,979	63,097,942
Carry Forward	-2,032,844	12,809,458
Total Indirect Costs	42,736,135 (A)	75,907,399 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	811,019,159	
Actual Indirect Costs:		
Admin. Charges	63,097,942	
Carry Forward	-2,032,844	
Total Indirect Costs	61,065,098	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.95 X           811,019,159	48,255,640 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	61,065,098 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	12,809,458	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	14.83 %	18.55 %
Direct Costs (34 CFR 75.567)	661,270,173 (B)	747,492,317 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	101,782,290	126,624,784
Carry Forward	-3,728,288	12,043,385
Total Indirect Costs	98,054,002 (A)	138,668,169 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	747,492,317	
Actual Indirect Costs:		
Admin. Charges	126,624,784	
Carry Forward	-3,728,288	
Total Indirect Costs	122,896,496	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.83 X 747,492,317	110,853,111 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	122,896,496 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	12,043,385	

\* 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.