



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900 - DOUGLAS COUNTY RE 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	305,341,440	3,520	1,011,063	133,334	304,193,523	-	304,193,523	-	-	
Support Serv-Students	2100-2199	20,085,330	135	3,302	49,676	20,032,216	-	20,032,216	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	20,704,289	13,793	367,451	765,966	19,557,078	-	19,557,078	-	-	
Educational Library Services	2220	120,380	0	1,898	293	118,189	-	118,189	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	3,296,723	10,216	204,020	63,625	-	3,018,862	3,018,862	-	-	
Support Serv-School Admin	2400-2499	39,168,403	3,184	420,926	175,877	38,568,416	-	38,568,416	-	-	
Support Serv-Business w/ Grants	2500	4,613	0	0	0	4,613	-	4,613	-	-	
Support Serv-Business w/o Grants	2500	3,621,571	0	35,156	257,208	-	3,329,207	-	-	3,329,207	
Oper & Maint of Plant Serv w/ Grants	2600	72,711	0	0	0	72,711	-	72,711	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	38,163,982	0	189,670	467	-	37,973,845	37,973,845	-	-	
Student Transportation Services	2700-2799	19,959,793	0	692,287	3,060	19,264,447	-	19,264,447	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	101,217	0	0	0	101,217	-	101,217	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	31,590,159	15,983	489,424	29,514	-	31,055,238	-	-	31,055,238	
Planning/Evaluation	2810-2814	397,964	0	0	0	397,964	-	397,964	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	380,383	503	0	0	-	379,880	-	-	379,880	
Volunteer Services	2910	180,338	391	0	0	179,948	-	179,948	-	-	
Non-Instructional Services	3000-3099	84,151	0	0	0	84,151	-	84,151	-	-	
Food Services Operations	3100	14,555,071	6,259,849	374,629	5,128	7,915,465	-	7,915,465	-	-	
Enterprise Operations	3200	10,608	0	0	0	10,608	-	10,608	-	-	
Enterprise Instructional	3210	9,836,568	0	2,972	461,358	9,372,237	-	9,372,237	-	-	
Enterprise Non-Instructional	3220	-6,534	0	0	0	-6,534	-	-6,534	-	-	
Community Services	3300	204,005	0	8,009	-160,846	356,843	-	356,843	-	-	
Education for Adults	3400	26,412	0	0	0	26,412	-	26,412	-	-	
Facil Acquisition & Construction Svcs	4000	2,048,204	-	-	-	-	-	-	-	-	
Other Uses	5000	146,186	-	-	-	-	-	-	-	-	
Debt Service	5100	5,988,809	-	-	-	-	-	-	-	-	
Total All Programs		516,082,776				420,249,503	75,757,031	461,242,210	34,764,324		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.67 %	8.62 %
Direct Costs (34 CFR 75.567)	434,594,973 (B)	461,242,210 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	28,254,988	34,764,324
Carry Forward	-3,606,598	5,005,293
Total Indirect Costs	24,648,390 (A)	39,769,617 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	461,242,210	
Actual Indirect Costs:		
Admin. Charges	34,764,324	
Carry Forward	-3,606,598	
Total Indirect Costs	31,157,726	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.67 X 461,242,210	26,152,433 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	31,157,726 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	5,005,293	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.18 %	18.50 %
Direct Costs (34 CFR 75.567)	393,676,177 (B)	420,249,503 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	69,173,784	75,757,031
Carry Forward	-1,553,815	2,004,352
Total Indirect Costs	67,619,969 (A)	77,761,383 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	420,249,503	
Actual Indirect Costs:		
Admin. Charges	75,757,031	
Carry Forward	-1,553,815	
Total Indirect Costs	74,203,216	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.18 X 420,249,503	72,198,865 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	74,203,216 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,004,352	

* 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.