



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880 - DENVER COUNTY 1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	500,286,944	14,290	1,704,205	-195,164	498,763,611	-	498,763,611	-	-	
Support Serv-Students	2100-2199	35,389,751	0	71,782	0	35,317,969	-	35,317,969	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	86,915,961	15	371,118	146,763	86,398,064	-	86,398,064	-	-	
Educational Library Services	2220	1,166,581	0	0	0	1,166,581	-	1,166,581	-	-	
Support Serv-General Admin w/ Grants	2300	259,734	0	0	0	259,734	-	259,734	-	-	
Support Serv-General Admin w/o Grants	2300	6,561,441	0	0	200	-	6,561,241	6,561,241	-	-	
Support Serv-School Admin	2400-2499	69,745,957	95	607,419	14,681	69,123,762	-	69,123,762	-	-	
Support Serv-Business w/ Grants	2500	729,347	0	78,292	0	651,055	-	651,055	-	-	
Support Serv-Business w/o Grants	2500	15,267,273	0	90,666	23,884	-	15,152,724	-	-	15,152,724	
Oper & Maint of Plant Serv w/ Grants	2600	3,576	0	0	0	3,576	-	3,576	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	64,764,619	0	363,203	1,356,213	-	63,045,202	63,045,202	-	-	
Student Transportation Services	2700-2799	21,368,311	0	113,064	106,600	21,148,647	-	21,148,647	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	3,018,084	0	0	0	3,018,084	-	3,018,084	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	59,196,138	0	148,794	19,424	-	59,027,920	-	-	59,027,920	
Planning/Evaluation	2810-2814	10,052,959	0	0	4,913	10,048,046	-	10,048,046	-	-	
Other Support Services w/ Grants	2900	3,817,645	0	0	3,816,056	1,589	-	1,589	-	-	
Other Support Services w/o Grants	2900	6,005,048	0	0	566,217	-	5,438,831	-	-	5,438,831	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	14,463	0	0	0	14,463	-	14,463	-	-	
Food Services Operations	3100	39,510,835	16,821,487	0	386,289	22,303,059	-	22,303,059	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	11,020,609	0	55,817	-81	10,964,872	-	10,964,872	-	-	
Education for Adults	3400	14,756,284	0	285,809	-228,140	14,698,615	-	14,698,615	-	-	
Facil Acquisition & Construction Svcs	4000	3,520,830	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	59,352,404	-	-	-	-	-	-	-	-	
Total All Programs		1,012,724,793				773,881,727	149,225,917	843,488,170	79,619,474		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.29 %	10.50 %
Direct Costs (34 CFR 75.567)	766,153,445 (B)	843,488,170 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	46,185,770	79,619,474
Carry Forward	2,003,386	28,567,454
Total Indirect Costs	48,189,156 (A)	108,186,928 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	843,488,170	
Actual Indirect Costs:		
Admin. Charges	79,619,474	
Carry Forward	2,003,386	
Total Indirect Costs	81,622,860	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.29 X 843,488,170	53,055,406 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	81,622,860 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	28,567,454	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	15.36 %	23.20 %
Direct Costs (34 CFR 75.567)	704,164,317 (B)	773,881,727 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	108,174,898	149,225,917
Carry Forward	-31,748	30,325,936
Total Indirect Costs	108,143,150 (A)	179,551,853 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	773,881,727	
Actual Indirect Costs:		
Admin. Charges	149,225,917	
Carry Forward	-31,748	
Total Indirect Costs	149,194,169	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.36 X 773,881,727	118,868,233 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	149,194,169 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	30,325,936	

* 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.