



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900 - DOUGLAS COUNTY RE 1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	341,306,973	8,246	900,721	6,312,025	334,085,981	-	334,085,981	-
Support Serv-Students	2100-2199	22,933,708	451	1,600	394,922	22,536,735	-	22,536,735	-
Support Serv-Inst Staff	2200-2219, 2221-2299	26,541,959	27,033	561,187	1,087,136	24,866,604	-	24,866,604	-
Educational Library Services	2220	255,444	0	2,453	48,723	204,269	-	204,269	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	1,850,948	5,734	1,521	250,077	-	1,593,615	1,593,615	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,981,581	3,108	0	2,212	-	1,976,261	-	1,976,261
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	46,371,740	11,923	684,797	2,050,711	43,624,309	-	43,624,309	-
Support Serv-Business w/ Grants	2500	966	0	0	0	966	-	966	-
Support Serv-Business w/o Grants	2500	4,199,463	952	0	271,343	-	3,927,167	-	3,927,167
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	16,520	0	0	0	16,520	-	16,520	-
Oper & Maint of Plant Serv w/o Grants	2600	37,999,336	134	1,051,280	13,380	-	36,934,542	36,934,542	-
Student Transportation Services	2700-2799	19,941,596	0	1,132,174	327	18,809,096	-	18,809,096	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	36	0	0	0	36	-	36	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	33,189,855	7,718	224,888	244,889	-	32,712,360	-	32,712,360
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	717,471	443	0	0	717,028	-	717,028	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	529,004	0	0	0	-	529,004	-	529,004
Volunteer Services	2910	164,135	0	0	0	164,135	-	164,135	-
Non-Instructional Services	3000-3099	106,970	0	0	0	106,970	-	106,970	-
Food Services Operations	3100	16,867,972	7,860,386	56,644	18,236	8,932,706	-	8,932,706	-
Enterprise Operations	3200	-2,036	0	0	0	-2,036	-	-2,036	-
Enterprise Instructional	3210	10,388,994	0	1,102	199,302	10,188,589	-	10,188,589	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	839,391	0	30,533	-194,567	1,003,425	-	1,003,425	-
Education for Adults	3400	39,843	0	0	0	39,843	-	39,843	-
Facil Acquisition & Construction Svcs	4000	6,882,754	-	-	-	-	-	-	-
Other Uses	5000	169,717	-	-	-	-	-	-	-
Debt Service	5100	9,022,681	-	-	-	-	-	-	-
Total All Programs		582,317,020	7,926,128	4,648,900	10,698,716	465,295,173	77,672,950	503,823,330	39,144,793



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)
 - 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, 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:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.62 %	7.91 %
Direct Costs (34 CFR 75.567)	4,612,422 (B)	503,823,330 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	34,764,324	39,144,793
Carry Forward	5,005,293	720,515
Total Indirect Costs	39,769,617 (A)	39,865,308 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	503,823,330	
Actual Indirect Costs:		
Admin. Charges	39,144,793	
Carry Forward	5,005,293	
Total Indirect Costs	44,150,086	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.62 X 503,823,330	43,429,571 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	44,150,086 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	720,515	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.50 %	15.32 %
Direct Costs (34 CFR 75.567)	420,249,503 (B)	465,295,173 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	75,757,031	77,672,950
Carry Forward	2,004,352	-6,402,305
Total Indirect Costs	77,761,383 (A)	71,270,646 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	465,295,173	
Actual Indirect Costs:		
Admin. Charges	77,672,950	
Carry Forward	2,004,352	
Total Indirect Costs	79,677,302	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.5 X 465,295,173	86,079,607 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	79,677,302 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-6,402,305	

* 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.