



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880 - DENVER COUNTY 1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	533,258,863	0	2,893,183	31,558,164	498,807,516	0	498,807,516	0
Support Serv-Students	2100-2199	50,253,512	0	123,597	3,283,879	46,846,036	0	46,846,036	0
Support Serv-Inst Staff	2200-2219, 2221-2299	118,375,231	0	80,244	4,405,959	113,889,028	0	113,889,028	0
Educational Library Services	2220	1,598,667	0	20,500	20,983	1,557,184	0	1,557,184	0
Support Serv-General Admin w/ Grants	2300	342,083	0	0	0	342,083	0	342,083	0
Support Serv-General Admin w/o Grants	2300	4,703,242	0	26,952	1,745,502	0	2,930,788	2,930,788	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	5,047	0	0	0	5,047	0	5,047	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,862,657	0	0	0	0	2,862,657	0	2,862,657
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	91,635,374	63	622,337	76,309	90,936,665	0	90,936,665	0
Sup Serv-Business w/ Grants	2500	534,403	0	1,870	0	532,533	0	532,533	0
Sup Serv-Business w/o Grants	2500	16,674,648	0	140,432	355,948	0	16,178,268	0	16,178,268
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	322	0	0	0	322	0	322	0
Oper & Maint of Plant Serv w/o Grants	2600	87,669,730	0	2,185,928	8,458,431	0	77,025,371	77,025,371	0
Student Transportation Services	2700-2799	26,040,132	0	34,425	1,054,639	24,951,068	0	24,951,068	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,162,414	0	49,879	1,354,956	1,757,579	0	1,757,579	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	78,398,068	0	92,033	286,739	0	78,019,296	0	78,019,296
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	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	9,365,040	0	0	7,628	9,357,412	0	9,357,412	0
Other Sup Services w Grants	2900	5,146,601	0	0	5,146,501	100	0	100	0
Other Sup Services w/o Grants	2900	3,821,412	0	0	970,250	0	2,851,162	0	2,851,162
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	136,947	0	0	0	136,947	0	136,947	0
Food Services Operations	3100	43,719,255	17,967,095	369,798	1,012,446	24,369,916	0	24,369,916	0
Enterprise Operations	3200	6,061	0	0	0	6,061	0	6,061	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	13,798,610	0	54,311	9,872	13,734,427	0	13,734,427	0
Education for Adults	3400	18,717,608	0	552,347	1,884,793	16,280,468	0	16,280,468	0
Facil Acquisition & Construction Svcs	4000	3,104,152	0	34,103	2,429,735	640,314	0	640,314	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	72,694,882	0	9,789,917	62,899,355	5610	0	5610	0
Total All Programs		1,186,024,961	17,967,158	17,071,856	126,962,089	844,156,316	179,867,542	924,112,475	99,911,383



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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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

10.5

10.50

843,488,170

924,112,475

79,619,474

99,911,383

28,567,454

31,447,027

108,186,928 (A)

131,358,410 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

924,112,475

99,911,383

28,567,454

128,478,837

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 924,112,475

97,031,810

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

128,478,837

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

31,447,027



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

FY 2015-2016

FY 2017-2018

23.22 %

22.99 %

Direct Costs (34 CFR 75.567)

773,881,727 (B)

844,156,316 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

149,225,917

179,867,542

Carry Forward: From FY 2013-2014 Data

30,325,936

14,180,381

Total Indirect Costs

179,551,853 (A)

194,047,923 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

844,156,316

Actual Indirect Costs:

Admin. Charges

179,867,542

Carry Forward: From FY 2013-2014 Data

30,325,936

Total Indirect Costs

210,193,478

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.22 X 844,156,316

196,013,097 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

210,193,478 (F)

Under or (Over) Recovery (E - F)

14,180,381

(For use in FY 2017-2018)

* 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.