



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900 - DOUGLAS COUNTY RE 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	349,653,865	15,106	1,331,279	6,564,877	341,742,603	0	341,742,603	0
Support Serv-Students	2100-2199	24,946,292	417	0	447,666	24,498,209	0	24,498,209	0
Support Serv-Inst Staff	2200-2219, 2221-2299	28,795,437	42,982	462,639	926,219	27,363,597	0	27,363,597	0
Educational Library Services	2220	245,266	0	259	49,149	195,858	0	195,858	0
Support Serv-General Admin w/ Grants	2300	197,963	0	196,500	0	1,463	0	1,463	0
Support Serv-General Admin w/o Grants	2300	2,789,325	7,584	-45,586	255,822	0	2,571,505	2,571,505	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,874,665	0	0	0	0	1,874,665	0	1,874,665
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	49,928,644	14,464	753,129	1,968,600	47,192,451	0	47,192,451	0
Sup Serv-Business w/ Grants	2500	50,247	0	0	0	50,247	0	50,247	0
Sup Serv-Business w/o Grants	2500	5,520,485	215	0	727,373	0	4,792,897	0	4,792,897
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	7,609	0	0	0	7,609	0	7,609	0
Oper & Maint of Plant Serv w/o Grants	2600	43,445,968	78	1,574,936	22,674	0	41,848,280	41,848,280	0
Student Transportation Services	2700-2799	21,382,362	0	1,845,966	118,664	19,417,732	0	19,417,732	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	127,833	0	0	0	127,833	0	127,833	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	25,050,445	7,758	130,171	123,652	0	24,788,864	0	24,788,864
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	158,690	0	0	0	158,690	0	158,690	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	178,089	0	0	0	0	178,089	0	178,089
Volunteer Services	2910	141,731	203	0	0	141,528	0	141,528	0
Non-Instructional Services	3000-3099	127,897	0	0	7,164	120,733	0	120,733	0
Food Services Operations	3100	18,586,829	7,982,742	202,394	804,375	9,597,318	0	9,597,318	0
Enterprise Operations	3200	8,390	0	0	0	8,390	0	8,390	0
Enterprise Instructional	3210	11,812,036	0	0	195,489	11,616,547	0	11,616,547	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	454,803	0	0	-194,743	649,546	0	649,546	0
Education for Adults	3400	40,644	0	0	0	40,644	0	40,644	0
Facil Acquisition & Construction Svcs	4000	11,201,219	139	2,963,998	640,964	7,596,118	0	7,596,118	0
Other Uses	5000	210,363	0	0	210,363	0	0	0	0
Debt Service	5100	9,499,902	0	896,930	7,645,364	957,608	0	957,608	0
Total All Programs		606,436,999	8,071,688	10,312,615	20,513,672	491,484,724	76,054,300	535,904,509	31,634,515



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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

7.11

5.09

499,846,529

535,904,509

33,420,195

31,634,515

2,100,399

-4,367,897

35,520,594 (A)

27,266,618 (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

535,904,509

31,634,515

2,100,399

33,734,914

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.11 X 535,904,509

38,102,811

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

33,734,914

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-4,367,897



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

15.92 %

14.28 %

Direct Costs (34 CFR 75.567)

456,857,683 (B)

491,484,724 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

76,409,040

76,054,300

Carry Forward: From FY 2013-2014 Data

-3,655,932

-5,846,000

Total Indirect Costs

72,753,108 (A)

70,208,300 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

491,484,724

Actual Indirect Costs:

Admin. Charges

76,054,300

Carry Forward: From FY 2013-2014 Data

-3,655,932

Total Indirect Costs

72,398,368

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

15.92 X 491,484,724

78,244,368 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

72,398,368 (F)

Under or (Over) Recovery (E - F)

-5,846,000

(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.