



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880 - DENVER COUNTY 1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	557,227,745	0	1,440,977	47,585,460	508,201,308	0	508,201,308	0
Support Serv-Students	2100-2199	63,062,789	0	11,487	3,771,723	59,279,579	0	59,279,579	0
Support Serv-Inst Staff	2200-2219, 2221-2299	110,998,374	0	230,385	4,381,531	106,386,458	0	106,386,458	0
Educational Library Services	2220	1,806,767	0	0	6,909	1,799,858	0	1,799,858	0
Support Serv-General Admin w/ Grants	2300	362,139	0	0	0	362,139	0	362,139	0
Support Serv-General Admin w/o Grants	2300	4,693,207	0	29,010	640,082	0	4,024,115	4,024,115	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	3,380,590	0	0	183	0	3,380,407	0	3,380,407
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	111,023,288	0	485,281	718,539	109,819,468	0	109,819,468	0
Sup Serv-Business w/ Grants	2500	468,055	0	1,882	39,828	426,345	0	426,345	0
Sup Serv-Business w/o Grants	2500	13,532,977	0	0	222,042	0	13,310,935	0	13,310,935
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	31,950	0	0	12,111	19,839	0	19,839	0
Oper & Maint of Plant Serv w/o Grants	2600	88,774,207	0	576,443	8,221,029	0	79,976,735	79,976,735	0
Student Transportation Services	2700-2799	32,883,255	0	147,424	2,565,008	30,170,823	0	30,170,823	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,271,227	0	10,331	89,121	2,171,775	0	2,171,775	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	61,454,427	0	1,131,911	4,973,716	0	55,348,800	0	55,348,800
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	9,430,918	0	0	19	9,430,899	0	9,430,899	0
Other Sup Services w Grants	2900	5,590,730	0	0	5,551,380	39,350	0	39,350	0
Other Sup Services w/o Grants	2900	5,143,934	0	0	952,171	0	4,191,763	0	4,191,763
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	238,071	0	0	0	238,071	0	238,071	0
Food Services Operations	3100	44,329,800	17,827,537	59,566	1,161,747	25,280,950	0	25,280,950	0
Enterprise Operations	3200	10,545	0	0	640	9,905	0	9,905	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	15,971,021	0	9,980	76,183	15,884,858	0	15,884,858	0
Education for Adults	3400	20,695,932	0	187,173	2,382,331	18,126,428	0	18,126,428	0
Facil Acquisition & Construction Svcs	4000	10,918,286	0	2,018,312	4,051,351	4,848,623	0	4848623	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	68,364,981	0	75,000	68,284,481	5500	0	5500	0
Total All Programs		1,232,665,215	17,827,537	6,415,162	155,687,585	892,502,176	160,232,755	976,503,026	76,231,905



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

10.5

7.80

865,355,142

976,503,026

94,560,967

76,231,905

26,267,958

-32,955

120,828,925 (A)

76,198,950 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

976,503,026

76,231,905

26,267,958

102,499,863

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 976,503,026

102,532,818

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

102,499,863

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-32,955



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
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20.97 %

16.77 %

Direct Costs (34 CFR 75.567)

807,116,101 (B)

892,502,176 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

152,800,009

160,232,755

Carry Forward: From FY 2014-2015 Data

16,404,455

-10,520,496

Total Indirect Costs

169,204,464 (A)

149,712,259 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

892,502,176

Actual Indirect Costs:

Admin. Charges

160,232,755

Carry Forward: From FY 2014-2015 Data

16,404,455

Total Indirect Costs

176,637,210

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.97 X 892,502,176

187,157,706 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

176,637,210 (F)

Under or (Over) Recovery (E - F)

-10,520,496

(For use in FY 2018-2019)

* 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.