



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900 - DOUGLAS COUNTY RE 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	368,310,476	8,972	5,272,064	7,365,897	355,663,543	0	355,663,543	0
Support Serv-Students	2100-2199	28,108,235	1636	9,428	819,745	27,277,426	0	27,277,426	0
Support Serv-Inst Staff	2200-2219, 2221-2299	30,910,626	55,919	1,200,552	1,038,527	28,615,628	0	28,615,628	0
Educational Library Services	2220	251,499	0	0	46,697	204,802	0	204,802	0
Support Serv-General Admin w/ Grants	2300	7,675	0	0	0	7,675	0	7,675	0
Support Serv-General Admin w/o Grants	2300	2,235,024	8,155	4,131	364,360	0	1,858,378	1,858,378	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	1,900,145	6,422	0	0	0	1,893,723	0	1,893,723
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	56,041,919	21,682	2,512,841	2,778,883	50,728,513	0	50,728,513	0
Sup Serv-Business w/ Grants	2500	6,634	0	0	0	6,634	0	6,634	0
Sup Serv-Business w/o Grants	2500	5,979,635	46	250,536	547,661	0	5,181,392	0	5,181,392
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	424,935	824	1,569	0	0	422,542	0	422,542
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	47,121,682	8,897	1,671,595	20,476	0	45,420,714	45,420,714	0
Student Transportation Services	2700-2799	21,817,719	0	4,558	18,913	21,794,248	0	21,794,248	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	55,337	0	0	0	55,337	0	55,337	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	30,829,549	7,986	1,260,115	141,163	0	29,420,285	0	29,420,285
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	1,542,739	115	756	0	1,541,868	0	1,541,868	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	473,279	0	0	0	0	473,279	0	473,279
Volunteer Services	2910	177,408	0	0	0	177,408	0	177,408	0
Non-Instructional Services	3000-3099	121,198	0	0	7,015	114,183	0	114,183	0
Food Services Operations	3100	19,586,051	6,222,067	89,447	484,582	12,789,955	0	12,789,955	0
Enterprise Operations	3200	15,974	0	0	0	15,974	0	15,974	0
Enterprise Instructional	3210	12,741,833	0	0	418,144	12,323,689	0	12,323,689	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	322,902	0	0	-417,989	740,891	0	740,891	0
Education for Adults	3400	42,204	0	0	0	42,204	0	42,204	0
Facil Acquisition & Construction Svcs	4000	19,697,232	0	10,917,225	186,174	8,593,833	0	8,593,833	0
Other Uses	5000	-2,458	0	0	-2,458	0	0	0	0
Debt Service	5100	10,524,197	0	667,056	9,652,592	204,549	0	204,549	0
Total All Programs		659,243,649	6,342,721	23,861,873	23,470,382	520,898,360	84,670,313	568,177,452	37,391,221



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)
 - 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

7.91

503,823,330

39,144,793

720,515

39,865,308 (A)

FY 2018-2019

5.38

568,177,452

37,391,221

-6,831,100

30,560,121 (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

568,177,452

37,391,221

720,515

38,111,736

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.91 X 568,177,452

44,942,836

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

38,111,736

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-6,831,100



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
	15.32 %	15.96 %

Direct Costs (34 CFR 75.567)

	465,295,173 (B)	520,898,360 (B)
--	-----------------	-----------------

Indirect Costs:

Admin. Charges (34 CFR 75.565)

	77,672,950	84,670,313
--	------------	------------

Carry Forward: From FY 2014-2015 Data

	-6,402,305	-1,533,621
--	------------	------------

Total Indirect Costs

	71,270,645 (A)	83,136,692 (A)
--	----------------	----------------

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

	520,898,360
--	-------------

Actual Indirect Costs:

Admin. Charges

	84,670,313
--	------------

Carry Forward: From FY 2014-2015 Data

	-6,402,305
--	------------

Total Indirect Costs

	78,268,008
--	------------

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

15.32 X 520,898,360

	79,801,629 (E)
--	----------------

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

	78,268,008 (F)
--	----------------

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

	-1,533,621
--	------------

* 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.