



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880 - DENVER COUNTY 1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	602,421,590	0	1,757,389	51,219,661	549,444,540	0	549,444,540	0
Support Serv-Students	2100-2199	73,587,470	0	1,965	5,336,033	68,249,472	0	68,249,472	0
Support Serv-Inst Staff	2200-2219, 2221-2299	119,376,498	0	423,248	3,911,979	115,041,271	0	115,041,271	0
Educational Library Services	2220	1,512,675	0	0	4,791	1,507,884	0	1,507,884	0
Support Serv-General Admin w/ Grants	2300	405,895	0	0	0	405,895	0	405,895	0
Support Serv-General Admin w/o Grants	2300	7,803,425	0	133	550,668	0	7,252,624	7,252,624	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	87	0	0	0	87	0	87	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	3,983,765	0	0	0	0	3,983,765	0	3,983,765
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	118,417,756	0	300,974	3,271,398	114,845,384	0	114,845,384	0
Sup Serv-Business w/ Grants	2500	225,114	0	0	27,396	197,718	0	197,718	0
Sup Serv-Business w/o Grants	2500	15,529,928	0	-20,347	-403,287	0	15,953,562	0	15,953,562
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	89	0
Oper & Maint of Plant Serv w/ Grants	2600	61,012	0	0	38,220	22,792	0	22,792	0
Oper & Maint of Plant Serv w/o Grants	2600	93,313,527	0	762,253	10,725,395	0	81,825,879	81,825,879	0
Student Transportation Services	2700-2799	27,911,535	0	6,991	1,872,663	26,031,881	0	26,031,881	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	1,118,023	0	0	-27,446	1,145,469	0	1,145,469	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	61,540,648	0	5,217,927	4,761,803	0	51,560,918	0	51,560,918
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	142	0
Planning/Evaluation	2810-2814	7,695,859	0	0	1,770	7,694,089	0	7,694,089	0
Other Sup Services w Grants	2900	5,257,644	0	-207	5,264,290	-6,439	0	-6,439	0
Other Sup Services w/o Grants	2900	4,681,514	0	0	23,306	0	4,658,208	0	4,658,208
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	62,667	0	0	0	62,667	0	62,667	0
Food Services Operations	3100	42,658,868	17,450,348	26,191	1,429,872	23,752,457	0	23,752,457	0
Enterprise Operations	3200	0	0	0	0	0	0	0	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	17,249,916	0	67,226	40,661	17,142,029	0	17,142,029	0
Education for Adults	3400	22,080,296	0	104,109	2,714,723	19,261,464	0	19,261,464	0
Facil Acquisition & Construction Svcs	4000	7,872,065	0	4,270,565	3,328,690	272,810	0	272,810	0
Other Uses	5000	112,403	0	0	112,403	0	0	0	0
Debt Service	5100	69,070,024	0	-1,161,676	70,220,640	11060	0	11060	0
Total All Programs		1,303,950,204	17,450,348	11,756,741	164,425,629	945,082,530	165,234,956	1,034,161,033	76,156,453



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

10.5

7.27

924,112,475

1,034,161,033

79,619,474

76,156,453

31,447,027

-983,428

111,066,501 (A)

75,173,025 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

1,034,161,033

76,156,453

31,447,027

107,603,480

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 1,034,161,033

108,586,908

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

107,603,480

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-983,428



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

22.99 %

844,156,316 (B)

149,225,917

14,180,381

163,406,298 (A)

FY 2019-2020

13.48 %

945,082,530 (B)

165,234,956

-37,859,137

127,375,819 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

945,082,530

165,234,956

14,180,381

179,415,337

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.99 X 945,082,530

217,274,474 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

179,415,337 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-37,859,137

* 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.