



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900 - DOUGLAS COUNTY RE 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	390,099,555	210	4,096,714	8,130,924	377,871,707	0	377,871,707	0
Support Serv-Students	2100-2199	31,377,948	0	395,866	1,861,583	29,120,499	0	29,120,499	0
Support Serv-Inst Staff	2200-2219, 2221-2299	24,944,828	0	1,302,767	977,253	22,664,808	0	22,664,808	0
Educational Library Services	2220	3,197,380	0	770	170,326	3,026,284	0	3,026,284	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	5,652,827	0	0	1,765,479	0	3,887,348	3,887,348	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	56,962,621	109	1,033,978	559,809	55,368,725	0	55,368,725	0
Sup Serv-Business w/ Grants	2500	38,319	0	0	0	38,319	0	38,319	0
Sup Serv-Business w/o Grants	2500	7,705,141	0	130,087	761,906	0	6,813,148	0	6,813,148
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	386,376	0	0	0	0	386,376	89	0
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	47,419,188	0	1,053,122	44,388	0	46,321,678	46,321,678	0
Student Transportation Services	2700-2799	22,800,781	0	616,152	0	22,184,629	0	22,184,629	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	292,351	0	0	0	292,351	0	292,351	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	22,951,067	0	790,212	159,931	0	22,000,924	0	22,000,924
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	1,285,658	0	0	0	1,285,658	0	1,285,658	0
Other Sup Services w Grants	2900	146,142	0	0	9,901	136,241	0	136,241	0
Other Sup Services w/o Grants	2900	1,058,710	0	0	528,233	0	530,477	0	530,477
Volunteer Services	2910	191,921	0	0	0	191,921	0	191,921	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	20,698,675	6,146,219	330,062	341,445	13,880,949	0	13,880,949	0
Enterprise Operations	3200	21,156	0	0	0	21,156	0	21,156	0
Enterprise Instructional	3210	13,546,533	0	0	577,317	12,969,216	0	12,969,216	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	77,027	0	426	-577,127	653,728	0	653,728	0
Education for Adults	3400	47,569	0	0	0	47,569	0	47,569	0
Facil Acquisition & Construction Svcs	4000	9,669,857	0	10,162,265	1,000	-493,408	0	-493,408	0
Other Uses	5000	-180,182	0	0	-180,182	0	0	0	0
Debt Service	5100	13,837,352	0	2,200,507	11,612,075	24,770	0	24,770	0
Total All Programs		674,228,800	6,146,538	22,112,928	26,744,261	539,285,122	79,939,951	589,880,524	29,344,549



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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
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.09	4.12
Direct Costs (34 CFR 75.567)	535,904,509	589,880,524
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,634,515	29,344,549
Carry Forward: From FY 2015-2016 Data	-4,367,897	-5,048,267
Total Indirect Costs	27,266,618 (A)	24,296,282 (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

Actual Direct Costs	589,880,524
Actual Indirect Costs:	
Admin. Charges	29,344,549
Carry Forward: From FY 2015-2016 Data	-4,367,897
Total Indirect Costs	24,976,652

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.09 X 589,880,524

30,024,919

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

24,976,652

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-5,048,267



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	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	14.28 %	14.28 %
Direct Costs (34 CFR 75.567)	491,484,724 (B)	539,285,122 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	76,054,300	79,939,951
Carry Forward: From FY 2015-2016 Data	-5,846,000	-2,915,964
Total Indirect Costs	70,208,300 (A)	77,023,987 (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

Actual Direct Costs	539,285,122
Actual Indirect Costs:	
Admin. Charges	79,939,951
Carry Forward: From FY 2015-2016 Data	-5,846,000
Total Indirect Costs	74,093,951

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

14.28 X 539,285,122

77,009,915 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

74,093,951 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-2,915,964

* 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.