



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880 - Denver County 1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total Costs		Excluded and/or Unallowed 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	611,706,214	0	2,124,561	60,036,277	549,545,376	0	549,545,376	0	
Support Serv-Students	2100-2199	82,256,279	0	74,817	3,139,515	79,041,947	0	79,041,947	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	133,106,001	0	324,894	4,117,101	128,664,006	0	128,664,006	0	
Educational Library Services	2220	1,919,744	0	0	141,717	1,778,027	0	1,778,027	0	
Support Serv-General Admin w/ Grants	2300	308,602	0	0	0	308,602	0	308,602	0	
Support Serv-General Admin w/o Grants	2300	8,404,589	0	20	61,181	0	8,343,388	8,343,388	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	29,763	0	0	0	29,763	0	29,763	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,557,828	0	0	107,686	0	2,450,142	0	2,450,142	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	118,215,656	0	479,132	302,741	117,433,783	0	117,433,783	0	
Sup Serv-Business w/ Grants	2500	208,367	0	0	26,746	181,621	0	181,621	0	
Sup Serv-Business w/o Grants	2500	23,006,641	0	84,105	909,218	0	22,013,318	0	22,013,318	
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	90,218	0	0	0	90,218	0	90,218	0	
Oper & Maint of Plant Serv w/o Grants	2600	106,966,782	0	919,109	10,788,605	0	95,259,068	95,259,068	0	
Student Transportation Services	2700-2799	33,479,073	0	80,766	2,003,393	31,394,914	0	31,394,914	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	522,844	0	16,790	-6,450	512,504	0	512,504	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	69,209,810	882	624,698	6,096,881	0	62,487,349	0	62,487,349	
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	7,818,918	0	0	16	7,818,902	0	7,818,902	0	
Other Sup Services w Grants	2900	5,143,263	0	0	5,142,934	329	0	329	0	
Other Sup Services w/o Grants	2900	4,260,091	0	0	72,522	0	4,187,569	0	4,187,569	
Volunteer Services	2910	1,750	0	0	1750	0	0	0	0	
Non-Instructional Services	3000-3099	51,876	0	0	0	51,876	0	51,876	0	
Food Services Operations	3100	45,435,172	18,319,728	83,974	1,651,700	25,379,770	0	25,379,770	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	16,281,824	0	14,094	603,112	15,664,618	0	15,664,618	0	
Education for Adults	3400	22,992,733	0	299,268	2,816,351	19,877,114	0	19,877,114	0	
Facil Acquisition & Construction Svcs	4000	8,000,767	0	4,557,144	2,950,410	493,213	0	493,213	0	
Other Uses	5000	4,335,697	0	0	4,335,697	0	0	0	0	
Debt Service	5100	79,515,225	0	-1,403,596	80,827,874	90,947	0	90,947	0	
Total All Programs		1,385,825,727	18,320,610	8,279,776	186,126,977	978,357,530	194,740,834	1,081,959,986	91,138,378	



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.80	9.04
Direct Costs (34 CFR 75.567)	976,503,026	1,081,959,986
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	94,560,967	91,138,378
Carry Forward: From FY 2016-2017 Data	-32,955	6,712,544
Total Indirect Costs	94,528,012 (A)	97,850,922 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	1,081,959,986	
Actual Indirect Costs:		
Admin. Charges	91,138,378	
Carry Forward: From FY 2016-2017 Data	-32,955	
Total Indirect Costs	91,105,423	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.8 X 1,081,959,986	84,392,879	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	91,105,423	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	6,712,544	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.77 %	21.96 %
Direct Costs (34 CFR 75.567)	892,502,176 (B)	978,357,530 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	152,800,009	194,740,834
Carry Forward: From FY 2016-2017 Data	-10,520,496	20,149,780
Total Indirect Costs	142,279,513 (A)	214,890,614 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	978,357,530	
Actual Indirect Costs:		
Admin. Charges	194,740,834	
Carry Forward: From FY 2016-2017 Data	-10,520,496	
Total Indirect Costs	184,220,338	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.77 X 978,357,530	164,070,558 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	184,220,338 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	20,149,780	

* 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.