



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900 - Douglas County Re 1

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

(Using FY 2018-2019 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	417,407,194	0	2,338,645	5,260,317	409,808,232	0	409,808,232	0
Support Serv-Students	2100-2199	35,038,871	0	13,213	1,523,237	33,502,421	0	33,502,421	0
Support Serv-Inst Staff	2200-2219, 2221-2299	26,695,555	0	533,870	1,119,185	25,042,500	0	25,042,500	0
Educational Library Services	2220	2,958,549	0	16,874	89,819	2,851,856	0	2,851,856	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	4,667,288	0	0	664,504	0	4,002,784	4,002,784	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	77,200	0	0	0	77,200	0	77,200	0
Sup Serv-School Admin	2400-2499	61,412,472	111	3,446,377	2,272,287	55,693,697	0	55,693,697	0
Sup Serv-Business w/ Grants	2500	1,201	0	0	0	1,201	0	1,201	0
Sup Serv-Business w/o Grants	2500	7,425,639	0	86,516	261,666	0	7,077,457	0	7,077,457
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	459,431	0	0	0	0	459,431	459,431	0
Oper & Maint of Plant Serv w/ Grants	2600	23,955	0	14,124	0	9,831	0	9,831	0
Oper & Maint of Plant Serv w/o Grants	2600	46,118,276	0	851,544	29,204	0	45,237,528	45,237,528	0
Student Transportation Services	2700-2799	24,645,790	0	65,364	0	24,580,426	0	24,580,426	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	22,416	0	21,490	0	926	0	926	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	28,354,262	0	220,934	1,364,289	0	26,769,039	0	26,769,039
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	1,877,888	0	0	0	1,877,888	0	1,877,888	0
Other Sup Services w Grants	2900	142,622	0	0	14,044	128,578	0	128,578	0
Other Sup Services w/o Grants	2900	5,344,600	0	0	4,518,678	0	825,922	0	825,922
Volunteer Services	2910	251,528	0	0	0	251,528	0	251,528	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	21,396,910	6,376,107	90,968	12,419	14,917,416	0	14,917,416	0
Enterprise Operations	3200	4,258	0	0	1,807	2,451	0	2,451	0
Enterprise Instructional	3210	15,716,312	0	85,316	632,298	14,998,698	0	14,998,698	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	135,756	0	574	-632,088	767,270	0	767,270	0
Education for Adults	3400	50,361	0	0	0	50,361	0	50,361	0
Facil Acquisition & Construction Svcs	4000	15,551,599	0	6,649,021	0	8,902,578	0	8,902,578	0
Other Uses	5000	92,510	0	0	92,510	0	0	0	0
Debt Service	5100	12,108,110	0	0	12,084,750	23,360	0	23,360	0
<b>Total All Programs</b>		<b>727,980,553</b>	<b>6,376,218</b>	<b>14,434,830</b>	<b>29,308,926</b>	<b>593,488,418</b>	<b>84,372,161</b>	<b>643,188,161</b>	<b>34,672,418</b>



# 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:**

- 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.38	4.34
Direct Costs (34 CFR 75.567)	568,177,452	643,188,161
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	39,144,793	34,672,418
Carry Forward: From FY 2016-2017 Data	-6,831,100	-6,762,205
Total Indirect Costs	32,313,693 (A)	27,910,213 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	643,188,161	
Actual Indirect Costs:		
Admin. Charges	34,672,418	
Carry Forward: From FY 2016-2017 Data	-6,831,100	
Total Indirect Costs	27,841,318	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.38 X 643,188,161	34,603,523	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	27,841,318	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-6,762,205	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.96 %	12.21 %
Direct Costs (34 CFR 75.567)	520,898,360 (B)	593,488,418 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	77,672,950	84,372,161
Carry Forward: From FY 2016-2017 Data	-1,533,621	-11,882,212
Total Indirect Costs	76,139,329 (A)	72,489,949 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	593,488,418	
Actual Indirect Costs:		
Admin. Charges	84,372,161	
Carry Forward: From FY 2016-2017 Data	-1,533,621	
Total Indirect Costs	82,838,540	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.96 X 593,488,418	94,720,752 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	82,838,540 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-11,882,212	

\* 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.