



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0880 - Denver County 1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	648,473,872	0	1,856,911	67,360,074	579,256,887	0	579,256,887	0		
Support Serv-Students	2100-2199	96,902,253	0	0	8,488,574	88,413,679	0	88,413,679	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	129,893,770	0	358,717	3,500,156	126,034,897	0	126,034,897	0		
Educational Library Services	2220	1,929,525	0	6,833	185,615	1,737,077	0	1,737,077	0		
Support Serv-General Admin w/ Grants	2300	339,368	0	0	0	339,368	0	339,368	0		
Support Serv-General Admin w/o Grants	2300	10,306,572	0	1,477	28,887	0	10,276,208	10,276,208	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	66,944	0	0	0	66,944	0	66,944	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	5,392,239	0	0	12	0	5,392,227	0	5,392,227		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	122,299,971	0	303,610	760,650	121,235,711	0	121,235,711	0		
Sup Serv-Business w/ Grants	2500	1,196,497	0	0	0	1,196,497	0	1,196,497	0		
Sup Serv-Business w/o Grants	2500	16,041,013	0	-1,250,809	1,010,951	0	16,280,871	0	16,280,871		
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	84,607	0	0	3	84,604	0	84,604	0		
Oper & Maint of Plant Serv w/o Grants	2600	95,143,955	0	1,236,212	11,725,256	0	82,182,487	82,182,487	0		
Student Transportation Services	2700-2799	30,754,960	0	9,078	1,891,423	28,854,459	0	28,854,459	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	385,944	0	0	0	385,944	0	385,944	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	82,835,195	0	135,023	6,036,692	0	76,663,480	0	76,663,480		
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	6,337,429	0	0	793	6,336,636	0	6,336,636	0		
Other Sup Services w Grants	2900	4,315	0	0	0	4,315	0	4,315	0		
Other Sup Services w/o Grants	2900	4,632,784	0	0	414,883	0	4,217,901	0	4,217,901		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	1,406,629	0	0	0	1,406,629	0	1,406,629	0		
Food Services Operations	3100	41,881,265	14,430,402	356,143	1,159,263	25,935,457	0	25,935,457	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	16,378,844	0	24,858	192,892	16,161,094	0	16,161,094	0		
Education for Adults	3400	23,656,697	0	105,838	2,567,260	20,983,599	0	20,983,599	0		
Facil Acquisition & Construction Svcs	4000	4,847,645	0	1,041,426	3,667,604	138,615	0	138,615	0		
Other Uses	5000	15,770,641	0	0	15,770,641	0	0	0	0		
Debt Service	5100	83,711,676	0	0	83,711,676	0	0	0	0		
Total All Programs		1,440,674,610	14,430,402	4,185,317	208,473,305	1,018,572,412	195,013,174	1,111,031,107	102,554,479		



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.27	10.50
Direct Costs (34 CFR 75.567)	1,034,161,033	1,111,031,107
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	79,619,474	102,554,479
Carry Forward: From FY 2017-2018 Data	-983,428	20,799,090
Total Indirect Costs	78,636,046 (A)	123,353,569 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	1,111,031,107	
Actual Indirect Costs:		
Admin. Charges	102,554,479	
Carry Forward: From FY 2017-2018 Data	-983,428	
Total Indirect Costs	101,571,051	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.27 X 1,111,031,107	80,771,961	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	101,571,051	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	20,799,090	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	13.48 %	21.09 %
Direct Costs (34 CFR 75.567)	945,082,530 (B)	1,018,572,412 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	149,225,917	195,013,174
Carry Forward: From FY 2017-2018 Data	-37,859,137	19,850,476
Total Indirect Costs	111,366,780 (A)	214,863,650 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	1,018,572,412	
Actual Indirect Costs:		
Admin. Charges	195,013,174	
Carry Forward: From FY 2017-2018 Data	-37,859,137	
Total Indirect Costs	157,154,037	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.48 X 1,018,572,412	137,303,561 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	157,154,037 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	19,850,476	

* 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.