



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0900 - Douglas County Re 1

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

(Using FY 2019-2020 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	429,441,464	0	1,534,806	6,047,303	421,859,355	0	421,859,355	0
Support Serv-Students	2100-2199	42,686,462	0	0	1,709,491	40,976,971	0	40,976,971	0
Support Serv-Inst Staff	2200-2219, 2221-2299	31,025,000	0	624,097	996,612	29,404,291	0	29,404,291	0
Educational Library Services	2220	3,087,916	0	74,878	54,359	2,958,679	0	2,958,679	0
Support Serv-General Admin w/ Grants	2300	1,212	0	0	0	1,212	0	1,212	0
Support Serv-General Admin w/o Grants	2300	6,798,376	0	0	3,060,970	0	3,737,406	3,737,406	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	1,060,223	0	0	1,060,223	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	569,833	0	0	0	569,833	0	569,833	0
Sup Serv-School Admin	2400-2499	63,541,149	0	863,084	2,497,773	60,180,292	0	60,180,292	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	7,672,935	0	790	89,328	0	7,582,817	0	7,582,817
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	329	0	0	0	329	0	329	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	368,662	0	0	0	0	368,662	368,662	0
Oper & Maint of Plant Serv w/ Grants	2600	317,687	0	0	0	317,687	0	317,687	0
Oper & Maint of Plant Serv w/o Grants	2600	52,547,591	0	478,738	626,519	0	51,442,334	51,442,334	0
Student Transportation Services	2700-2799	23,672,382	0	142,850	2,006	23,527,526	0	23,527,526	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	283,032	0	0	0	283,032	0	283,032	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	27,052,164	0	313,657	1,416,524	0	25,321,983	0	25,321,983
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	1,269,395	0	0	0	1,269,395	0	1,269,395	0
Other Sup Services w Grants	2900	6,893,090	0	0	6,776,322	116,768	0	116,768	0
Other Sup Services w/o Grants	2900	6,008,789	0	0	5,458,774	0	550,015	0	550,015
Volunteer Services	2910	201,118	0	0	0	201,118	0	201,118	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	21,107,223	6,061,231	192,226	5,165	14,848,601	0	14,848,601	0
Enterprise Operations	3200	2,060	0	0	1,000	1,060	0	1,060	0
Enterprise Instructional	3210	12,163,501	0	114,631	676,455	11,372,415	0	11,372,415	0
Enterprise Non-Instructional	3220	69,541	0	1,360	0	68,181	0	68,181	0
Community Services	3300	193,684	0	0	-675,455	869,139	0	869,139	0
Education for Adults	3400	53,453	0	0	0	53,453	0	53,453	0
Facil Acquisition & Construction Svcs	4000	21,472,865	0	13,071,693	0	8,401,172	0	8,401,172	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	16,200,900	0	0	16,180,873	20,027	0	20,027	0
Total All Programs		775,762,036	6,061,231	17,412,810	45,984,242	617,300,536	89,003,217	672,848,938	33,454,815



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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)	4.12	5.07
Direct Costs (34 CFR 75.567)	589,880,524	672,848,938
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,634,515	33,454,815
Carry Forward: From FY 2017-2018 Data	-5,048,267	685,172
Total Indirect Costs	26,586,248 (A)	34,139,987 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	672,848,938	
Actual Indirect Costs:		
Admin. Charges	33,454,815	
Carry Forward: From FY 2017-2018 Data	-5,048,267	
Total Indirect Costs	28,406,548	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.12 X 672,848,938	27,721,376	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	28,406,548	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	685,172	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	14.28 %	14.08 %
Direct Costs (34 CFR 75.567)	539,285,122 (B)	617,300,536 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	76,054,300	89,003,217
Carry Forward: From FY 2017-2018 Data	-2,915,964	-2,063,264
Total Indirect Costs	73,138,336 (A)	86,939,953 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	617,300,536	
Actual Indirect Costs:		
Admin. Charges	89,003,217	
Carry Forward: From FY 2017-2018 Data	-2,915,964	
Total Indirect Costs	86,087,253	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.28 X 617,300,536	88,150,517 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	86,087,253 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-2,063,264	

* 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.