



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - JEFFERSON COUNTY R-1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	456,585,711	0	432,832	4,093,694	452,059,185	0	452,059,185	0
Support Serv-Students	2100-2199	37,494,747	0	-477	186,224	37,309,000	0	37,309,000	0
Support Serv-Inst Staff	2200-2219, 2221-2299	45,076,098	0	7,805	251	45,068,042	0	45,068,042	0
Educational Library Services	2220	11,194,619	0	0	231,841	10,962,778	0	10,962,778	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	2,982,646	0	0	0	0	2,982,646	2,982,646	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	2,156,903	0	0	0	0	2,156,903	0	2,156,903
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	161,930	0	0	0	161,930	0	161,930	0
Sup Serv-School Admin	2400-2499	59,188,433	0	43,247	2,303	59,142,883	0	59,142,883	0
Sup Serv-Business w/ Grants	2500	2,653,027	0	0	1,903,002	750,025	0	750,025	0
Sup Serv-Business w/o Grants	2500	7,291,336	0	22,101	3,787,429	0	3,481,806	0	3,481,806
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	148,488	0	0	0	0	148,488	0	148,488
Oper & Maint of Plant Serv w/ Grants	2600	11,163	0	0	0	11,163	0	11,163	0
Oper & Maint of Plant Serv w/o Grants	2600	68,205,250	0	338,802	0	0	67,866,448	67,866,448	0
Student Transportation Services	2700-2799	24,895,097	0	2,605,864	0	22,289,233	0	22,289,233	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	498,178	0	0	0	498,178	0	498,178	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	25,801,023	0	6,000	1,870	0	25,793,153	0	25,793,153
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	408,960	0	0	0	0	408,960	0	408,960
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	228,583	0	0	0	228,583	0	228,583	0
Other Sup Services w/o Grants	2900	13,190	0	0	0	0	13,190	0	13,190
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,109,336	0	6,491	600	2,102,245	0	2,102,245	0
Food Services Operations	3100	24,021,675	10,985,092	109,576	-145,945	13,072,952	0	13,072,952	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	7,525,632	0	6,299	1,383	7,517,950	0	7,517,950	0
Enterprise Non-Instructional	3220	4,042,556	0	111,402	95,223	3,835,931	0	3,835,931	0
Community Services	3300	627,058	0	0	0	627,058	0	627,058	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	10,551,344	0	10,548,683	0	2,661	0	2,661	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	9,008,504	0	0	8,700,603	307,901	0	307,901	0
Total All Programs		802,881,487	10,985,092	14,238,625	18,858,478	655,947,698	102,851,594	726,796,792	32,002,500



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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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.68	3.54
Direct Costs (34 CFR 75.567)	708,747,419	726,796,792
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	37,286,627	32,002,500
Carry Forward: From FY 2013-2014 Data	3,002,982	-6,276,576
Total Indirect Costs	40,289,609 (A)	25,725,924 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	726,796,792
Actual Indirect Costs:	
Admin. Charges	32,002,500
Carry Forward: From FY 2013-2014 Data	3,002,982
Total Indirect Costs	35,005,482

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.68 X 726,796,792

41,282,058

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

35,005,482

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-6,276,576



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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

17.91 %

636,964,763 (B)

109,069,282

4,992,967

114,062,249 (A)

FY 2017-2018

14.21 %

655,947,698 (B)

102,851,594

-9,635,672

93,215,922 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

655,947,698

Actual Indirect Costs:

Admin. Charges

102,851,594

Carry Forward: From FY 2013-2014 Data

4,992,967

Total Indirect Costs

107,844,561

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.91 X 655,947,698

117,480,233 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

107,844,561 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-9,635,672

* 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.