



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - JEFFERSON COUNTY R-1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	474,163,261	0	430,623	4,693,643	469,038,995	0	469,038,995	0
Support Serv-Students	2100-2199	43,780,392	0	10,884	188,366	43,581,142	0	43,581,142	0
Support Serv-Inst Staff	2200-2219, 2221-2299	43,181,609	0	6,400	586	43,174,623	0	43,174,623	0
Educational Library Services	2220	12,139,027	0	0	324,169	11,814,858	0	11,814,858	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	277,847	0	0	138,819	0	139,028	139,028	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	7,010,253	0	14,125	0	0	6,996,128	0	6,996,128
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	236,418	0	0	0	236,418	0	236,418	0
Sup Serv-School Admin	2400-2499	64,953,490	0	42,463	259,574	64,651,453	0	64,651,453	0
Sup Serv-Business w/ Grants	2500	2,112,715	0	0	1,176,333	936,382	0	936,382	0
Sup Serv-Business w/o Grants	2500	7,875,577	0	20,247	3,852,269	0	4,003,061	0	4,003,061
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	164,299	0	0	0	0	164,299	0	164,299
Oper & Maint of Plant Serv w/ Grants	2600	217,301	0	0	0	217,301	0	217,301	0
Oper & Maint of Plant Serv w/o Grants	2600	72,098,874	0	395,996	133	0	71,702,745	71,702,745	0
Student Transportation Services	2700-2799	26,976,014	0	4,313,711	0	22,662,303	0	22,662,303	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	365,271	0	0	0	365,271	0	365,271	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	26,889,872	0	1,098	4,655	0	26,884,119	0	26,884,119
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	493,657	0	0	0	0	493,657	0	493657
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	199,816	0	0	0	199,816	0	199,816	0
Other Sup Services w/o Grants	2900	13,390	0	0	0	0	13,390	0	13,390
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,085,157	0	-5,882	379	2,090,660	0	2,090,660	0
Food Services Operations	3100	25,353,646	11,124,047	6,939	-41,552	14,264,212	0	14,264,212	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	7,138,311	0	770	1,297	7,136,244	0	7,136,244	0
Enterprise Non-Instructional	3220	4,310,968	0	146,670	99,970	4,064,328	0	4,064,328	0
Community Services	3300	518,223	0	0	246	517,977	0	517,977	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	22,719,502	0	22,690,779	0	28,723	0	28723	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	16,132,563	0	0	15,527,172	605391	0	605391	0
Total All Programs		861,407,453	11,124,047	28,074,823	26,226,059	685,586,097	110,396,427	757,427,870	38,554,654



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

4.05

715,916,847

32,837,814

-3,856,436

28,981,378 (A)

FY 2018-2019

5.62

757,427,870

38,554,654

4,022,389

42,577,043 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

757,427,870

38,554,654

-3,856,436

34,698,218

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.05 X 757,427,870

30,675,829

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

34,698,218

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

4,022,389



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

16.25 %

15.70 %

Direct Costs (34 CFR 75.567)

642,598,716 (B)

685,586,097 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

106,155,945

110,396,427

Carry Forward: From FY 2014-2015 Data

-1,724,235

-2,735,549

Total Indirect Costs

104,431,710 (A)

107,660,878 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

685,586,097

Actual Indirect Costs:

Admin. Charges

110,396,427

Carry Forward: From FY 2014-2015 Data

-1,724,235

Total Indirect Costs

108,672,192

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

16.25 X 685,586,097

111,407,741 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

108,672,192 (F)

Under or (Over) Recovery (E - F)

-2,735,549

(For use in FY 2018-2019)

* 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.