



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - JEFFERSON COUNTY R-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	482,192,700	0	348,290	5,130,905	476,713,505	0	476,713,505	0
Support Serv-Students	2100-2199	48,055,982	0	0	107,017	47,948,965	0	47,948,965	0
Support Serv-Inst Staff	2200-2219, 2221-2299	41,944,303	0	0	1,110	41,943,193	0	41,943,193	0
Educational Library Services	2220	12,395,143	0	0	347,038	12,048,105	0	12,048,105	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	446,578	0	0	171,605	0	274,973	274,973	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	5,351,920	0	0	0	0	5,351,920	0	5,351,920
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	330,012	0	0	0	330,012	0	330,012	0
Sup Serv-School Admin	2400-2499	71,103,308	0	155,392	169,420	70,778,496	0	70,778,496	0
Sup Serv-Business w/ Grants	2500	1,771,189	0	0	1,025,296	745,893	0	745,893	0
Sup Serv-Business w/o Grants	2500	8,555,506	0	18,645	4,056,155	0	4,480,706	0	4,480,706
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	169,611	0	0	0	0	169,611	89	0
Oper & Maint of Plant Serv w/ Grants	2600	86,248	0	12,761	0	73,487	0	73,487	0
Oper & Maint of Plant Serv w/o Grants	2600	72,804,942	0	612,743	4,054	0	72,188,145	72,188,145	0
Student Transportation Services	2700-2799	26,048,611	0	2,984,395	1,100	23,063,116	0	23,063,116	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	39,821	0	0	0	39,821	0	39,821	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	28,750,563	0	634	3,700	0	28,746,229	0	28,746,229
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	520,493	0	0	0	0	520,493	142	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	248,610	0	0	0	248,610	0	248,610	0
Other Sup Services w/o Grants	2900	13,004	0	0	0	0	13,004	0	13,004
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,296,409	0	0	0	2,296,409	0	2,296,409	0
Food Services Operations	3100	26,355,362	10,820,691	7,244	1,123,322	14,404,105	0	14,404,105	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	7,257,176	0	0	0	7,257,176	0	7,257,176	0
Enterprise Non-Instructional	3220	4,503,779	0	156,877	111,373	4,235,529	0	4,235,529	0
Community Services	3300	903,146	0	0	730	902,416	0	902,416	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	7,687,160	0	7,558,764	0	128,396	0	128,396	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	10,100,709	0	0	10,090,669	10040	0	10040	0
Total All Programs		859,932,285	10,820,691	11,855,745	22,343,494	703,167,274	111,745,081	776,320,496	38,591,859



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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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.54	5.59
Direct Costs (34 CFR 75.567)	726,796,792	776,320,496
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	37,286,627	38,591,859
Carry Forward: From FY 2015-2016 Data	-6,276,576	4,833,537
Total Indirect Costs	31,010,051 (A)	43,425,396 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	776,320,496	
Actual Indirect Costs:		
Admin. Charges	38,591,859	
Carry Forward: From FY 2015-2016 Data	-6,276,576	
Total Indirect Costs	32,315,283	

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.54 X 776,320,496

3.54 X 776,320,496	27,481,746	
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Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

Should Have Recovered Actual Indirect Costs for (From FY 2017-2018)	32,315,283	
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Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

Under or (Over) Recovery (E - F) (For use in FY 2019-2020)	4,833,537	
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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

14.21 %

655,947,698 (B)

109,069,282

-9,635,672

99,433,610 (A)

FY 2019-2020

16.20 %

703,167,274 (B)

111,745,081

2,189,339

113,934,420 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

703,167,274

Actual Indirect Costs:

Admin. Charges

111,745,081

Carry Forward: From FY 2015-2016 Data

-9,635,672

Total Indirect Costs

102,109,409

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

14.21 X 703,167,274

99,920,070 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

102,109,409 (F)

Under or (Over) Recovery (E - F)

2,189,339

(For use in FY 2019-2020)

* 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.