



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - Jefferson County R-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	516,254,038	0	305,174	4,959,759	510,989,105	0	510,989,105	0
Support Serv-Students	2100-2199	55,773,741	0	33,305	92,952	55,647,484	0	55,647,484	0
Support Serv-Inst Staff	2200-2219, 2221-2299	46,063,531	0	361,841	1,291	45,700,399	0	45,700,399	0
Educational Library Services	2220	13,085,037	0	0	307,608	12,777,429	0	12,777,429	0
Support Serv-General Admin w/ Grants	2300	343,611	0	0	0	343,611	0	343,611	0
Support Serv-General Admin w/o Grants	2300	216,231	0	0	0	0	216,231	216,231	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	6,470,465	0	0	0	0	6,470,465	0	6,470,465
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	370,278	0	0	0	370,278	0	370,278	0
Sup Serv-School Admin	2400-2499	79,173,282	0	66,732	386,203	78,720,347	0	78,720,347	0
Sup Serv-Business w/ Grants	2500	2,180,495	0	0	1,772,202	408,293	0	408,293	0
Sup Serv-Business w/o Grants	2500	9,026,550	0	18,645	4,038,837	0	4,969,068	0	4,969,068
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	181,130	0	0	0	0	181,130	181,130	0
Oper & Maint of Plant Serv w/ Grants	2600	55,557	0	0	0	55,557	0	55,557	0
Oper & Maint of Plant Serv w/o Grants	2600	78,084,831	0	689,284	916	0	77,394,631	77,394,631	0
Student Transportation Services	2700-2799	26,878,663	0	2,075,252	0	24,803,411	0	24,803,411	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	89,394	0	0	0	89,394	0	89,394	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	30,858,721	0	0	6,958	0	30,851,763	0	30,851,763
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	735,105	0	0	0	0	735,105	735,105	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	240,299	0	0	0	240,299	0	240,299	0
Other Sup Services w/o Grants	2900	148,394	0	0	0	0	148,394	0	148,394
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,541,166	0	0	0	2,541,166	0	2,541,166	0
Food Services Operations	3100	24,172,847	9,157,115	33,980	-19,095	15,000,847	0	15,000,847	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	7,926,523	0	0	0	7,926,523	0	7,926,523	0
Enterprise Non-Instructional	3220	5,122,094	0	166,188	128,096	4,827,810	0	4,827,810	0
Community Services	3300	497,051	0	0	3,411	493,640	0	493,640	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	13,144,772	0	13,144,772	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	25,686,309	0	0	25,678,179	8,130	0	8,130	0
Total All Programs		945,320,115	9,157,115	16,895,173	37,357,317	760,943,723	120,966,787	839,470,820	42,439,690



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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)
- 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 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.62	4.97
Direct Costs (34 CFR 75.567)	757,427,870	839,470,820
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	32,837,814	42,439,690
Carry Forward: From FY 2016-2017 Data	4,022,389	-716,181
Total Indirect Costs	36,860,203 (A)	41,723,509 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	839,470,820	
Actual Indirect Costs:		
Admin. Charges	42,439,690	
Carry Forward: From FY 2016-2017 Data	4,022,389	
Total Indirect Costs	46,462,079	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.62 X 839,470,820	47,178,260	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	46,462,079	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-716,181	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.70 %	15.73 %
Direct Costs (34 CFR 75.567)	685,586,097 (B)	760,943,723 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	106,155,945	120,966,787
Carry Forward: From FY 2016-2017 Data	-2,735,549	-1,236,927
Total Indirect Costs	103,420,396 (A)	119,729,860 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	760,943,723	
Actual Indirect Costs:		
Admin. Charges	120,966,787	
Carry Forward: From FY 2016-2017 Data	-2,735,549	
Total Indirect Costs	118,231,238	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.70 X 760,943,723	119,468,165 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	118,231,238 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,236,927	

* 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.