



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - Jefferson County R-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	516,927,494	0	620,949	4,901,260	511,405,285	0	511,405,285	0
Support Serv-Students	2100-2199	61,511,671	0	900	99,860	61,410,911	0	61,410,911	0
Support Serv-Inst Staff	2200-2219, 2221-2299	69,081,352	0	0	275	69,081,077	0	69,081,077	0
Educational Library Services	2220	12,474,261	0	0	269,242	12,205,019	0	12,205,019	0
Support Serv-General Admin w/ Grants	2300	334,044	0	0	0	334,044	0	334,044	0
Support Serv-General Admin w/o Grants	2300	196,221	0	0	0	0	196,221	196,221	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	6,090,366	0	0	0	0	6,090,366	0	6,090,366
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	566,971	0	0	0	566,971	0	566,971	0
Sup Serv-School Admin	2400-2499	81,506,385	0	12,837	791,346	80,702,202	0	80,702,202	0
Sup Serv-Business w/ Grants	2500	2,035,831	0	0	1,869,395	166,436	0	166,436	0
Sup Serv-Business w/o Grants	2500	9,863,316	0	17,737	4,578,697	0	5,266,882	0	5,266,882
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	195,076	0	0	0	0	195,076	195,076	0
Oper & Maint of Plant Serv w/ Grants	2600	597,921	0	0	0	597,921	0	597,921	0
Oper & Maint of Plant Serv w/o Grants	2600	78,660,618	0	611,291	1,232	0	78,048,095	78,048,095	0
Student Transportation Services	2700-2799	27,558,523	0	3,385,964	0	24,172,559	0	24,172,559	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	507,475	0	0	0	507,475	0	507,475	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	31,856,561	0	0	5,761	0	31,850,800	0	31,850,800
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	616,173	0	0	0	0	616,173	616,173	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	286,344	0	10,347	0	275,997	0	275,997	0
Other Sup Services w/o Grants	2900	2,902	0	0	0	0	2,902	0	2,902
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	2,194,512	0	0	0	2,194,512	0	2,194,512	0
Food Services Operations	3100	25,488,647	8,607,295	50,198	204,518	16,626,636	0	16,626,636	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	10,312,318	0	0	0	10,312,318	0	10,312,318	0
Enterprise Non-Instructional	3220	4,557,898	0	145,310	86,250	4,326,338	0	4,326,338	0
Community Services	3300	680,507	0	0	125,838	554,669	0	554,669	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	12,078,177	0	12,078,177	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	26,667,893	0	0	26,664,893	3,000	0	3,000	0
Total All Programs		982,849,457	8,607,295	16,933,710	39,598,567	795,443,370	122,266,515	874,498,935	43,210,950



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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)	5.59	4.85
Direct Costs (34 CFR 75.567)	776,320,496	874,498,935
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	37,286,627	43,210,950
Carry Forward: From FY 2017-2018 Data	4,833,537	-840,003
Total Indirect Costs	42,120,164 (A)	42,370,947 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	874,498,935	
Actual Indirect Costs:		
Admin. Charges	43,210,950	
Carry Forward: From FY 2017-2018 Data	4,833,537	
Total Indirect Costs	48,044,487	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.59 X 874,498,935	48,884,490	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	48,044,487	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-840,003	

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)	16.20 %	14.82 %
Direct Costs (34 CFR 75.567)	703,167,274 (B)	795,443,370 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	109,069,282	122,266,515
Carry Forward: From FY 2017-2018 Data	2,189,339	-4,405,972
Total Indirect Costs	111,258,621 (A)	117,860,543 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	795,443,370	
Actual Indirect Costs:		
Admin. Charges	122,266,515	
Carry Forward: From FY 2017-2018 Data	2,189,339	
Total Indirect Costs	124,455,854	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.20 X 795,443,370	128,861,826 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	124,455,854 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-4,405,972	

* 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.