



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - JEFFERSON COUNTY R-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	434,674,139	0	486,244	639,971	433,547,924	-	433,547,924	-		
Support Serv-Students	2100-2199	36,699,600	0	0	400	36,699,200	-	36,699,200	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	36,480,728	0	100	1,266	36,479,362	-	36,479,362	-		
Educational Library Services	2220	12,154,016	0	0	0	12,154,016	-	12,154,016	-		
Support Serv-General Admin w/ Grants	2300	132,428	0	0	0	132,428	-	132,428	-		
Support Serv-General Admin w/o Grants	2300	3,765,803	0	275	0	-	3,765,528	3,765,528	-		
Support Serv-School Admin	2400-2499	53,102,609	0	72,472	5,162	53,024,975	-	53,024,975	-		
Support Serv-Business w/ Grants	2500	2,523,202	0	0	1,969,309	553,893	-	553,893	-		
Support Serv-Business w/o Grants	2500	5,890,319	0	251,811	352,788	-	5,285,720	-	5,285,720		
Oper & Maint of Plant Serv w/ Grants	2600	9,081	0	0	0	9,081	-	9,081	-		
Oper & Maint of Plant Serv w/o Grants	2600	65,400,455	0	242,674	570	-	65,157,211	65,157,211	-		
Student Transportation Services	2700-2799	22,441,768	0	259,621	0	22,182,146	-	22,182,146	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,624,855	0	0	0	1,624,855	-	1,624,855	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	34,984,060	0	3,980,279	967,519	-	30,036,262	-	30,036,262		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	258,519	0	0	0	258,519	-	258,519	-		
Other Support Services w/o Grants	2900	5,584	0	0	0	-	5,584	-	5,584		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	87,967	0	0	0	87,967	-	87,967	-		
Food Services Operations	3100	25,112,386	11,331,838	325,639	-43,868	13,498,776	-	13,498,776	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	7,695,678	0	11,164	128,416	7,556,097	-	7,556,097	-		
Enterprise Non-Instructional	3220	3,733,678	0	75,061	185,904	3,472,714	-	3,472,714	-		
Community Services	3300	254,638	0	0	60	254,579	-	254,579	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	21,736,739	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	10,893,586	-	-	-	-	-	-	-		
Total All Programs		779,661,835				621,536,530	104,250,304	690,459,268	35,327,566		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.17 %	5.41 %
Direct Costs (34 CFR 75.567)	719,734,686 (B)	690,459,268 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	34,774,210	35,327,566
Carry Forward	2,406,030	2,036,852
Total Indirect Costs	37,180,240 (A)	37,364,418 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	690,459,268	
Actual Indirect Costs:		
Admin. Charges	35,327,566	
Carry Forward	2,406,030	
Total Indirect Costs	37,733,596	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.17 X 690,459,268	35,696,744 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	37,733,596 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,036,852	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	15.91 %	17.14 %
Direct Costs (34 CFR 75.567)	648,272,804 (B)	621,536,530 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	106,236,092	104,250,304
Carry Forward	-3,102,602	2,261,240
Total Indirect Costs	103,133,490 (A)	106,511,545 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	621,536,530	
Actual Indirect Costs:		
Admin. Charges	104,250,304	
Carry Forward	-3,102,602	
Total Indirect Costs	101,147,702	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.91 X 621,536,530	98,886,462 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	101,147,702 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,261,240	

* 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.