



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - JEFFERSON COUNTY R-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	441,700,229	0	910,389	704,610	440,085,230	-	440,085,230	-	-	
Support Serv-Students	2100-2199	36,526,332	0	0	100	36,526,232	-	36,526,232	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	43,168,211	0	568,468	1,182	42,598,562	-	42,598,562	-	-	
Educational Library Services	2220	11,589,404	0	0	0	11,589,404	-	11,589,404	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	4,958,006	0	0	0	-	4,958,006	4,958,006	-	-	
Support Serv-School Admin	2400-2499	55,622,841	0	50,682	6,309	55,565,849	-	55,565,849	-	-	
Support Serv-Business w/ Grants	2500	2,279,742	0	0	1,827,892	451,850	-	451,850	-	-	
Support Serv-Business w/o Grants	2500	6,680,673	0	291,919	385,831	-	6,002,923	-	6,002,923	-	
Oper & Maint of Plant Serv w/ Grants	2600	28,890	0	6,285	0	22,605	-	22,605	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	67,696,301	0	871,392	260	-	66,824,650	66,824,650	-	-	
Student Transportation Services	2700-2799	23,160,334	0	0	0	23,160,334	-	23,160,334	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,125,650	0	0	0	1,125,650	-	1,125,650	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	36,049,924	0	3,799,325	984,610	-	31,265,989	-	31,265,989	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	316,971	0	0	0	316,971	-	316,971	-	-	
Other Support Services w/o Grants	2900	17,715	0	0	0	-	17,715	-	17,715	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	120,985	0	0	0	120,985	-	120,985	-	-	
Food Services Operations	3100	24,468,191	10,712,921	316,329	-16,171	13,455,113	-	13,455,113	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	7,743,093	0	10,317	116,997	7,615,779	-	7,615,779	-	-	
Enterprise Non-Instructional	3220	4,328,990	0	98,127	237,186	3,993,677	-	3,993,677	-	-	
Community Services	3300	336,523	0	0	0	336,523	-	336,523	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	9,376,517	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	8,657,412	-	-	-	-	-	-	-	-	
Total All Programs		785,952,933				636,964,763	109,069,282	708,747,419	37,286,627		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.00 %	5.68 %
Direct Costs (34 CFR 75.567)	687,875,482 (B)	708,747,419 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,245,811	37,286,627
Carry Forward	1,153,726	3,002,982
Total Indirect Costs	34,399,537 (A)	40,289,608 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	708,747,419	
Actual Indirect Costs:		
Admin. Charges	37,286,627	
Carry Forward	1,153,726	
Total Indirect Costs	38,440,353	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5 X 708,747,419	35,437,371 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	38,440,353 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	3,002,982	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	15.99 %	17.91 %
Direct Costs (34 CFR 75.567)	619,791,549 (B)	636,964,763 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	101,329,743	109,069,282
Carry Forward	-2,225,650	4,992,967
Total Indirect Costs	99,104,093 (A)	114,062,249 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	636,964,763	
Actual Indirect Costs:		
Admin. Charges	109,069,282	
Carry Forward	-2,225,650	
Total Indirect Costs	106,843,632	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.99 X 636,964,763	101,850,666 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	106,843,632 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	4,992,967	

* 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.