



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1420 - JEFFERSON COUNTY R-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	444,815,523	0	520,084	3,817,772	440,477,667	-	440,477,667	-	
Support Serv-Students	2100-2199	37,235,574	0	4,849	170,166	37,060,558	-	37,060,558	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	42,505,031	0	29,386	792	42,474,854	-	42,474,854	-	
Educational Library Services	2220	11,616,696	0	0	214,100	11,402,597	-	11,402,597	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	4,459,376	0	0	0	-	4,459,376	4,459,376	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	56,886,744	0	136,365	1,107	56,749,272	-	56,749,272	-	
Support Serv-Business w/ Grants	2500	2,915,747	0	0	2,060,322	855,425	-	855,425	-	
Support Serv-Business w/o Grants	2500	6,784,710	0	356,448	3,490,155	-	2,938,107	-	2,938,107	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	1,758	0	0	0	1,758	-	1,758	-	
Oper & Maint of Plant Serv w/o Grants	2600	69,448,133	0	589,378	0	-	68,858,755	68,858,755	-	
Student Transportation Services	2700-2799	24,809,039	0	1,951,418	0	22,857,622	-	22,857,622	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	896,437	0	0	0	896,437	-	896,437	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	35,380,364	0	4,413,436	1,078,526	-	29,888,402	-	29,888,402	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	254,649	0	0	0	254,649	-	254,649	-	
Other Support Services w/o Grants	2900	11,305	0	0	0	-	11,305	-	11,305	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	851,004	0	0	0	851,004	-	851,004	-	
Food Services Operations	3100	24,399,207	11,306,297	0	-121,292	13,214,202	-	13,214,202	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	11,134,843	0	0	7,150	11,127,693	-	11,127,693	-	

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
Enterprise Non-Instructional	3220	4,071,830	0	92,899	107,798	3,871,133	-	3,871,133	-
Community Services	3300	503,846	0	0	0	503,846	-	503,846	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	8,243,056	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	53,680,814	-	-	-	-	-	-	-
Total All Programs		840,905,687	11,306,297	8,094,262	10,826,597	642,598,716	106,155,945	715,916,847	32,837,814



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.41 %	4.05 %
Direct Costs (34 CFR 75.567)	6,904,593 (B)	715,916,847 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	35,327,566	32,837,814
Carry Forward	2,036,852	-3,856,436
Total Indirect Costs	37,364,418 (A)	28,981,378 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	715,916,847	
Actual Indirect Costs:		
Admin. Charges	32,837,814	
Carry Forward	2,036,852	
Total Indirect Costs	34,874,666	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.41 X 715,916,847	38,731,101 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	34,874,666 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-3,856,436	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.14 %	16.25 %
Direct Costs (34 CFR 75.567)	621,536,530 (B)	642,598,716 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	104,250,304	106,155,945
Carry Forward	2,261,240	-1,724,235
Total Indirect Costs	106,511,544 (A)	104,431,710 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	642,598,716	
Actual Indirect Costs:		
Admin. Charges	106,155,945	
Carry Forward	2,261,240	
Total Indirect Costs	108,417,185	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.14 X 642,598,716	110,141,420 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	108,417,185 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-1,724,235	

* 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.