



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1195 - GARFIELD RE-2

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	21,203,795	0	0	3,812	21,199,982	-	21,199,982	-	-	
Support Serv-Students	2100-2199	2,044,533	0	0	0	2,044,533	-	2,044,533	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,540,900	0	0	0	2,540,900	-	2,540,900	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	585,146	0	0	0	-	585,146	585,146	-	-	
Support Serv-School Admin	2400-2499	2,615,664	0	0	0	2,615,664	-	2,615,664	-	-	
Support Serv-Business w/ Grants	2500	89,739	0	0	0	89,739	-	89,739	-	-	
Support Serv-Business w/o Grants	2500	367,740	0	0	0	-	367,740	-	367,740	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	4,699,812	0	61,996	0	-	4,637,816	4,637,816	-	-	
Student Transportation Services	2700-2799	1,481,981	0	40,264	0	1,441,717	-	1,441,717	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,726,870	0	1,974	80,524	-	1,644,372	-	1,644,372	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-782	0	0	0	-	-782	-	-782	-	
Volunteer Services	2910	112,891	0	0	112,891	0	-	0	-	-	
Non-Instructional Services	3000-3099	6,539	0	0	6,324	214	-	214	-	-	
Food Services Operations	3100	1,193,438	404,845	58,923	0	729,671	-	729,671	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	11,280	277	0	0	11,003	-	11,003	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	367,073	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>39,046,618</b>				<b>30,673,423</b>	<b>7,234,291</b>	<b>35,896,385</b>	<b>2,011,329</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.76 %	4.83 %
Direct Costs (34 CFR 75.567)	37,197,243 (B)	35,896,385 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,388,059	2,011,329
Carry Forward	498,057	-276,173
Total Indirect Costs	2,886,116 (A)	1,735,156 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	35,896,385	
Actual Indirect Costs:		
Admin. Charges	2,011,329	
Carry Forward	498,057	
Total Indirect Costs	2,509,386	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.76 X 35,896,385	2,785,559 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,509,386 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-276,173	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.14 %	24.31 %
Direct Costs (34 CFR 75.567)	32,203,781 (B)	30,673,423 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,381,521	7,234,291
Carry Forward	393,826	223,552
Total Indirect Costs	7,775,347 (A)	7,457,843 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	30,673,423	
Actual Indirect Costs:		
Admin. Charges	7,234,291	
Carry Forward	393,826	
Total Indirect Costs	7,628,117	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.14 X      30,673,423	7,404,564 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	7,628,117 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	223,552	

\* 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.