



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1220 - GARFIELD 16

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	5,800,711	0	17,513	12,497	5,770,701	-	5,770,701	-	-	
Support Serv-Students	2100-2199	530,942	0	0	475	530,467	-	530,467	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	382,049	0	0	1,696	380,353	-	380,353	-	-	
Educational Library Services	2220	79,696	0	0	0	79,696	-	79,696	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	402,937	0	1,740	22,672	-	378,525	378,525	-	-	
Support Serv-School Admin	2400-2499	871,385	0	1,512	2,643	867,231	-	867,231	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	269,974	0	2,280	437	-	267,257	-	267,257	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,587,516	0	41,057	450	-	1,546,008	1,546,008	-	-	
Student Transportation Services	2700-2799	526,785	0	318,231	1,590	206,964	-	206,964	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	399,418	0	3,874	0	-	395,544	-	395,544	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	499,230	225,059	51,395	295	222,482	-	222,482	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	7,840	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	152,150	-	-	-	-	-	-	-	-	
Total All Programs		11,510,635				8,057,893	2,587,335	9,982,427	662,802		



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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)	6.33 %	6.86 %
Direct Costs (34 CFR 75.567)	9,667,285 (B)	9,982,427 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	621,011	662,802
Carry Forward	-9,371	21,543
Total Indirect Costs	611,640 (A)	684,345 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	9,982,427	
Actual Indirect Costs:		
Admin. Charges	662,802	
Carry Forward	-9,371	
Total Indirect Costs	653,431	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.33 X 9,982,427	631,888 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	653,431 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	21,543	

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)	37.39 %	30.00 %
Direct Costs (34 CFR 75.567)	7,785,944 (B)	8,057,893 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,502,352	2,587,335
Carry Forward	408,938	-16,573
Total Indirect Costs	2,911,290 (A)	2,570,762 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	8,057,893	
Actual Indirect Costs:		
Admin. Charges	2,587,335	
Carry Forward	408,938	
Total Indirect Costs	2,996,273	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
37.39 X 8,057,893	3,012,846 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,996,273 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-16,573	

* 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.