



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1195 - GARFIELD RE-2

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	22,399,263	0	6,995	4,050	22,388,218	-	22,388,218	-		
Support Serv-Students	2100-2199	2,075,288	0	0	0	2,075,288	-	2,075,288	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,931,519	0	0	0	2,931,519	-	2,931,519	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	578,181	0	0	0	-	578,181	578,181	-		
Support Serv-School Admin	2400-2499	2,739,618	0	0	0	2,739,618	-	2,739,618	-		
Support Serv-Business w/ Grants	2500	90,094	0	0	0	90,094	-	90,094	-		
Support Serv-Business w/o Grants	2500	379,290	0	0	855	-	378,435	-	378,435		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	4,928,271	0	0	0	-	4,928,271	4,928,271	-		
Student Transportation Services	2700-2799	1,461,500	0	0	0	1,461,500	-	1,461,500	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,063,670	0	0	34,951	-	2,028,719	-	2,028,719		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	111,906	0	0	111,906	0	-	0	-		
Non-Instructional Services	3000-3099	8,909	0	0	7,713	1,196	-	1,196	-		
Food Services Operations	3100	1,268,170	444,463	62,499	0	761,208	-	761,208	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	37,657	27,564	0	0	10,093	-	10,093	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	120,778	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		41,194,113				32,458,734	7,913,605	37,965,185	2,407,154		



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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)	6.95 %	6.09 %
Direct Costs (34 CFR 75.567)	36,321,696 (B)	37,965,185 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,386,380	2,407,154
Carry Forward	136,260	-95,166
Total Indirect Costs	2,522,640 (A)	2,311,988 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	37,965,185	
Actual Indirect Costs:		
Admin. Charges	2,407,154	
Carry Forward	136,260	
Total Indirect Costs	2,543,414	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.95 X 37,965,185	2,638,580 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,543,414 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-95,166	

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)	28.25 %	22.90 %
Direct Costs (34 CFR 75.567)	30,786,022 (B)	32,458,734 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,922,054	7,913,605
Carry Forward	774,617	-481,370
Total Indirect Costs	8,696,671 (A)	7,432,236 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	32,458,734	
Actual Indirect Costs:		
Admin. Charges	7,913,605	
Carry Forward	774,617	
Total Indirect Costs	8,688,222	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.25 X 32,458,734	9,169,592 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	8,688,222 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-481,370	

* 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.