



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1195 - GARFIELD RE-2

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	23,320,542	0	17,651	767,748	22,535,143	-	22,535,143	-	
Support Serv-Students	2100-2199	2,163,384	0	0	282,566	1,880,818	-	1,880,818	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,253,354	0	0	0	3,253,354	-	3,253,354	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	66,415	0	0	0	-	66,415	66,415	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	553,490	0	0	0	-	553,490	-	553,490	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	2,803,438	0	0	0	2,803,438	-	2,803,438	-	
Support Serv-Business w/ Grants	2500	89,523	0	0	0	89,523	-	89,523	-	
Support Serv-Business w/o Grants	2500	397,386	0	0	5,140	-	392,245	-	392,245	
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	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	5,076,048	0	5,790	0	-	5,070,258	5,070,258	-	
Student Transportation Services	2700-2799	1,460,941	0	7,320	34,225	1,419,396	-	1,419,396	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,153,657	0	0	46,389	-	2,107,267	-	2,107,267	
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	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	
Volunteer Services	2910	102,692	0	0	102,692	0	-	0	-	
Non-Instructional Services	3000-3099	11,313	0	0	11,273	40	-	40	-	
Food Services Operations	3100	1,288,338	500,295	0	0	788,043	-	788,043	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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	-	-	-	-	-	-	-	-
Community Services	3300	21,795	286	0	0	21,508	-	21,508	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	173,978	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>42,936,294</b>	<b>500,581</b>	<b>30,761</b>	<b>1,250,035</b>	<b>32,791,263</b>	<b>8,189,676</b>	<b>37,927,936</b>	<b>3,053,002</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.83 %	10.50 %
Direct Costs (34 CFR 75.567)	358,964 (B)	37,927,936 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,011,329	3,053,002
Carry Forward	-276,173	944,910
Total Indirect Costs	1,735,156 (A)	3,997,913 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	37,927,936	
Actual Indirect Costs:		
Admin. Charges	3,053,002	
Carry Forward	-276,173	
Total Indirect Costs	2,776,829	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.83 X 37,927,936	1,831,919 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,776,829 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	944,910	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.31 %	26.32 %
Direct Costs (34 CFR 75.567)	30,673,423 (B)	32,791,263 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,234,291	8,189,676
Carry Forward	223,552	441,672
Total Indirect Costs	7,457,843 (A)	8,631,347 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	32,791,263	
Actual Indirect Costs:		
Admin. Charges	8,189,676	
Carry Forward	223,552	
Total Indirect Costs	8,413,228	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.31 X 32,791,263	7,971,556 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	8,413,228 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	441,672	

\* 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.