



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1195 - GARFIELD RE-2

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed Costs		Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	24,273,302	0	0	1,018,215	23,255,087	0	23,255,087	0		
Support Serv-Students	2100-2199	2,273,305	0	0	277,813	1,995,492	0	1,995,492	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,611,745	0	0	0	3,611,745	0	3,611,745	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	440,117	0	0	0	0	440,117	440,117	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	109,184	0	0	0	0	109,184	0	109,184		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,889,980	0	0	0	2,889,980	0	2,889,980	0		
Sup Serv-Business w/ Grants	2500	78,091	0	0	0	78,091	0	78,091	0		
Sup Serv-Business w/o Grants	2500	699,420	0	0	674	0	698,746	0	698,746		
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0		
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	5,218,847	0	7,530	0	0	5,211,317	5,211,317	0		
Student Transportation Services	2700-2799	1,600,094	0	12,000	32,401	1,555,693	0	1,555,693	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,097,527	0	14,710	25,158	0	2,057,659	0	2,057,659		
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0		
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
Volunteer Services	2910	98,096	0	0	98,096	0	0	0	0		
Non-Instructional Services	3000-3099	11,862	0	0	11,141	721	0	721	0		
Food Services Operations	3100	1,239,285	444,081	0	0	795,204	0	795,204	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	19,190	3,056	0	0	16,134	0	16,134	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	545,027	0	545,027	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>45,205,072</b>	<b>447,137</b>	<b>579,267</b>	<b>1,463,498</b>	<b>34,198,147</b>	<b>8,517,023</b>	<b>39,849,581</b>	<b>2,865,589</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)
- 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)
- 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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

6.09

8.05

37,965,185

39,849,581

2,407,154

2,865,589

-95,166

343,584

2,311,988 (A)

3,209,173 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

39,849,581

2,865,589

-95,166

2,770,423

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.09 X 39,849,581

2,426,839

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,770,423

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

343,584



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.90 %	25.50 %
Direct Costs (34 CFR 75.567)	32,458,734 (B)	34,198,147 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,913,605	8,517,023
Carry Forward: From FY 2013-2014 Data	-481,370	204,277
Total Indirect Costs	7,432,235 (A)	8,721,300 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	34,198,147
Actual Indirect Costs:	
Admin. Charges	8,517,023
Carry Forward: From FY 2013-2014 Data	-481,370
Total Indirect Costs	8,035,653

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.90 X 34,198,147

7,831,376 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

8,035,653 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

204,277

\* 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.