



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1195 - GARFIELD RE-2

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	26,333,036	0	21,736	695,534	25,615,766	0	25,615,766	0		
Support Serv-Students	2100-2199	2,206,410	0	5,501	311,537	1,889,372	0	1,889,372	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,430,440	0	0	0	2,430,440	0	2,430,440	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	40,937	0	0	0	0	40,937	40,937	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	681,218	0	0	0	0	681,218	0	681,218		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	3,064,119	0	0	0	3,064,119	0	3,064,119	0		
Sup Serv-Business w/ Grants	2500	68,357	0	0	0	68,357	0	68,357	0		
Sup Serv-Business w/o Grants	2500	512,288	0	0	3,209	0	509,079	0	509,079		
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	5,295,782	0	0	0	0	5,295,782	5,295,782	0		
Student Transportation Services	2700-2799	1,648,284	0	82,864	22,700	1,542,720	0	1,542,720	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	2,144,345	0	0	75,291	0	2,069,054	0	2,069,054		
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	91,562	0	0	91,152	410	0	410	0		
Non-Instructional Services	3000-3099	7,821	0	0	7,520	301	0	301	0		
Food Services Operations	3100	1,233,502	443,115	0	0	790,387	0	790,387	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	13,055	5,826	0	0	7,229	0	7,229	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	235,214	0	235,214	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		
Total All Programs		46,006,370	448,941	345,315	1,206,943	35,409,101	8,596,070	40,745,820	3,259,351		



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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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	7.82
Direct Costs (34 CFR 75.567)	37,927,936	40,745,820
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,053,002	3,259,351
Carry Forward: From FY 2014-2015 Data	944,910	-74,050
Total Indirect Costs	3,997,912 (A)	3,185,301 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	40,745,820
Actual Indirect Costs:	
Admin. Charges	3,259,351
Carry Forward: From FY 2014-2015 Data	944,910
Total Indirect Costs	4,204,261

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 40,745,820

4,278,311

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

4,204,261

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-74,050



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.32 %	23.48 %
Direct Costs (34 CFR 75.567)	32,791,263 (B)	35,409,101 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,189,676	8,596,070
Carry Forward: From FY 2014-2015 Data	441,672	-281,933
Total Indirect Costs	8,631,348 (A)	8,314,137 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	35,409,101
Actual Indirect Costs:	
Admin. Charges	8,596,070
Carry Forward: From FY 2014-2015 Data	441,672
Total Indirect Costs	9,037,742

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.32 X 35,409,101

9,319,675 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

9,037,742 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-281,933

* 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.