



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1195 - Garfield Re-2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	30,052,201	0	9,477	742,601	29,300,123	0	29,300,123	0
Support Serv-Students	2100-2199	2,857,785	0	0	360,943	2,496,842	0	2,496,842	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,286,592	0	0	0	2,286,592	0	2,286,592	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	101,600	0	0	0	0	101,600	101,600	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	540,303	0	0	0	0	540,303	0	540,303
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,639,022	0	0	0	3,639,022	0	3,639,022	0
Sup Serv-Business w/ Grants	2500	31,180	0	0	0	31,180	0	31,180	0
Sup Serv-Business w/o Grants	2500	657,968	0	0	1,273	0	656,695	0	656,695
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	5,401,831	0	0	0	0	5,401,831	5,401,831	0
Student Transportation Services	2700-2799	1,696,846	0	0	26,183	1,670,663	0	1,670,663	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	2,372,077	0	0	220,415	0	2,151,662	0	2,151,662
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	74,676	0	0	71,407	3,269	0	3,269	0
Non-Instructional Services	3000-3099	8,828	0	0	8,028	800	0	800	0
Food Services Operations	3100	1,382,615	460,363	0	0	922,252	0	922,252	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	10,338	1,076	0	0	9,262	0	9,262	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	27,296	0	27,296	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		51,141,158	461,439	36,773	1,430,850	40,360,005	8,852,091	45,863,436	3,348,660



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.82	6.62
Direct Costs (34 CFR 75.567)	40,745,820	45,863,436
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,053,002	3,348,660
Carry Forward: From FY 2016-2017 Data	-74,050	-311,911
Total Indirect Costs	2,978,952 (A)	3,036,749 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	45,863,436	
Actual Indirect Costs:		
Admin. Charges	3,348,660	
Carry Forward: From FY 2016-2017 Data	-74,050	
Total Indirect Costs	3,274,610	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.82 X 45,863,436	3,586,521	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,274,610	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-311,911	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.48 %	19.69 %
Direct Costs (34 CFR 75.567)	35,409,101 (B)	40,360,005 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,189,676	8,852,091
Carry Forward: From FY 2016-2017 Data	-281,933	-906,371
Total Indirect Costs	7,907,743 (A)	7,945,720 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	40,360,005	
Actual Indirect Costs:		
Admin. Charges	8,852,091	
Carry Forward: From FY 2016-2017 Data	-281,933	
Total Indirect Costs	8,570,158	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.48 X 40,360,005	9,476,529 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	8,570,158 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-906,371	

* 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.