



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1220 - Garfield 16

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

(Using FY 2018-2019 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	7,410,474	0	100,633	223,043	7,086,798	0	7,086,798	0	0	
Support Serv-Students	2100-2199	1,187,793	0	0	93,995	1,093,798	0	1,093,798	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	295,882	0	0	0	295,882	0	295,882	0	0	
Educational Library Services	2220	1,382	0	0	0	1,382	0	1,382	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	66,177	0	0	29,309	0	36,868	36,868	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	541,546	0	0	0	0	541,546	0	541,546	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	1,250,733	0	0	2,430	1,248,303	0	1,248,303	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	395,140	0	0	0	0	395,140	0	395,140	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	2,110,504	0	0	59	0	2,110,445	2,110,445	0	0	
Student Transportation Services	2700-2799	364,660	0	0	3,707	360,953	0	360,953	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	632,142	0	22,189	0	0	609,953	0	609,953	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	12,235	0	0	0	0	12,235	0	12,235	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	570,463	260,589	0	73	309,801	0	309,801	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	214,714	0	155,523	0	59,191	0	59,191	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	151,276	0	151,276	0	0	0	0	0	0	
Total All Programs		15,205,121	260,589	429,621	352,616	10,456,108	3,706,187	12,603,421	1,558,874		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	12,141,626	12,603,421
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,102,905	1,558,874
Carry Forward: From FY 2016-2017 Data	718,449	953,964
Total Indirect Costs	1,821,354 (A)	2,512,838 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	12,603,421	
Actual Indirect Costs:		
Admin. Charges	1,558,874	
Carry Forward: From FY 2016-2017 Data	718,449	
Total Indirect Costs	2,277,323	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 12,603,421	1,323,359	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,277,323	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	953,964	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	10,182,810 (B)	10,456,108 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,674,053	3,706,187
Carry Forward: From FY 2016-2017 Data	506,564	1,075,919
Total Indirect Costs	3,180,617 (A)	4,782,106 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	10,456,108	
Actual Indirect Costs:		
Admin. Charges	3,706,187	
Carry Forward: From FY 2016-2017 Data	506,564	
Total Indirect Costs	4,212,751	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 10,456,108	3,136,832 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,212,751 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,075,919	

* 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.