



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1195 - Garfield Re-2

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	30,752,356	0	103,371	1,072,269	29,576,716	0	29,576,716	0		
Support Serv-Students	2100-2199	2,583,982	0	0	162,217	2,421,765	0	2,421,765	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,700,786	0	0	0	2,700,786	0	2,700,786	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	144,975	0	0	0	0	144,975	144,975	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	652,533	0	0	0	0	652,533	0	652,533		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	3,695,268	0	0	0	3,695,268	0	3,695,268	0		
Sup Serv-Business w/ Grants	2500	152,518	0	0	0	152,518	0	152,518	0		
Sup Serv-Business w/o Grants	2500	738,700	0	2,199	0	0	736,501	0	736,501		
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	190,220	0	0	0	190,220	0	190,220	0		
Oper & Maint of Plant Serv w/o Grants	2600	5,427,123	0	0	0	0	5,427,123	5,427,123	0		
Student Transportation Services	2700-2799	1,632,049	0	0	15,005	1,617,044	0	1,617,044	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	129,338	0	129,043	0	295	0	295	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,837,918	0	331,797	117,295	0	2,388,826	0	2,388,826		
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	67,341	0	0	66,195	1,146	0	1,146	0		
Non-Instructional Services	3000-3099	8,049	0	0	7,569	480	0	480	0		
Food Services Operations	3100	1,390,547	419,039	0	0	971,508	0	971,508	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	5,688	3,383	0	0	2,305	0	2,305	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	124,614	0	0	124,614	0	0	0	0		
<b>Total All Programs</b>		<b>53,234,005</b>	<b>422,422</b>	<b>566,410</b>	<b>1,565,164</b>	<b>41,330,051</b>	<b>9,349,958</b>	<b>46,902,149</b>	<b>3,777,860</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:**

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.67	7.51
Direct Costs (34 CFR 75.567)	40,997,615	46,902,149
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,865,589	3,777,860
Carry Forward: From FY 2017-2018 Data	503,881	-253,697
Total Indirect Costs	3,369,470 (A)	3,524,163 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	46,902,149	
Actual Indirect Costs:		
Admin. Charges	3,777,860	
Carry Forward: From FY 2017-2018 Data	503,881	
Total Indirect Costs	4,281,741	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.67 X 46,902,149	4,535,438	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	4,281,741	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-253,697	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.86 %	20.92 %
Direct Costs (34 CFR 75.567)	35,739,747 (B)	41,330,051 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,517,023	9,349,958
Carry Forward: From FY 2017-2018 Data	-190,885	-702,277
Total Indirect Costs	8,326,138 (A)	8,647,681 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	41,330,051	
Actual Indirect Costs:		
Admin. Charges	9,349,958	
Carry Forward: From FY 2017-2018 Data	-190,885	
Total Indirect Costs	9,159,073	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.86 X 41,330,051	9,861,350 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	9,159,073 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-702,277	

\* 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.