



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0920 - ELIZABETH C-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	11,068,458	0	65,675	5,109	10,997,674	-	10,997,674	-	-	
Support Serv-Students	2100-2199	1,001,513	0	15,276	0	986,237	-	986,237	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	288,152	0	0	0	288,152	-	288,152	-	-	
Educational Library Services	2220	178,367	0	0	50	178,317	-	178,317	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	448,607	0	0	0	-	448,607	448,607	-	-	
Support Serv-School Admin	2400-2499	1,401,731	0	2,380	2,239	1,397,112	-	1,397,112	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	490,551	0	0	174	-	490,377	-	490,377	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,210,524	0	2,003	0	-	2,208,522	2,208,522	-	-	
Student Transportation Services	2700-2799	984,430	0	7,623	18,563	958,244	-	958,244	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	874,470	0	87,769	46,868	-	739,832	-	739,832	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	90,266	0	0	0	90,266	-	90,266	-	-	
Food Services Operations	3100	736,550	259,634	4,515	0	472,401	-	472,401	-	-	
Enterprise Operations	3200	163,329	0	0	0	163,329	-	163,329	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	230,447	0	0	44	230,403	-	230,403	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,155,148	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	229,364	-	-	-	-	-	-	-	-	
Total All Programs		21,551,907				15,762,135	3,887,337	18,419,264	1,230,209		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	6.87 %
Direct Costs (34 CFR 75.567)	18,970,644 (B)	18,419,264 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,379,367	1,230,209
Carry Forward	739,713	35,899
Total Indirect Costs	2,119,080 (A)	1,266,108 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	18,419,264	
Actual Indirect Costs:		
Admin. Charges	1,230,209	
Carry Forward	739,713	
Total Indirect Costs	1,969,922	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 18,419,264	1,934,023 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,969,922 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	35,899	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	15.55 %	25.51 %
Direct Costs (34 CFR 75.567)	16,484,674 (B)	15,762,135 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,865,337	3,887,337
Carry Forward	-1,302,691	133,634
Total Indirect Costs	2,562,646 (A)	4,020,972 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	15,762,135	
Actual Indirect Costs:		
Admin. Charges	3,887,337	
Carry Forward	-1,302,691	
Total Indirect Costs	2,584,646	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.55 X 15,762,135	2,451,012 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,584,646 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	133,634	

* 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.