



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0950 - ELBERT 200

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	1,489,467	0	4,631	0	1,484,836	-	1,484,836	-		
Support Serv-Students	2100-2199	26,127	0	0	0	26,127	-	26,127	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	151,982	0	-54	0	152,036	-	152,036	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	108,596	0	0	0	-	108,596	108,596	-		
Support Serv-School Admin	2400-2499	167,438	0	259	0	167,179	-	167,179	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	60,560	0	0	0	-	60,560	-	60,560		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	201,771	0	0	0	-	201,771	201,771	-		
Student Transportation Services	2700-2799	143,668	0	3,300	0	140,368	-	140,368	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	31,612	0	0	0	-	31,612	-	31,612		
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	-	-	-	-	-	-	-	-		
Food Services Operations	3100	87,255	28,838	4,539	0	53,878	-	53,878	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		2,468,476				2,024,424	402,538	2,334,791	92,172		



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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)	4.23 %	3.93 %
Direct Costs (34 CFR 75.567)	2,328,613 (B)	2,334,791 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	92,203	92,172
Carry Forward	6,267	-323
Total Indirect Costs	98,470 (A)	91,849 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,334,791	
Actual Indirect Costs:		
Admin. Charges	92,172	
Carry Forward	6,267	
Total Indirect Costs	98,439	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.23 X 2,334,791	98,762 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	98,439 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-323	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	14.70 %	20.14 %
Direct Costs (34 CFR 75.567)	2,023,634 (B)	2,024,424 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	397,182	402,538
Carry Forward	-99,697	5,251
Total Indirect Costs	297,485 (A)	407,789 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,024,424	
Actual Indirect Costs:		
Admin. Charges	402,538	
Carry Forward	-99,697	
Total Indirect Costs	302,841	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.7 X 2,024,424	297,590 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	302,841 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	5,251	

* 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.