



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1050 - ELLICOTT 22

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	4,104,170	0	18,306	138,827	3,947,037	-	3,947,037	-		
Support Serv-Students	2100-2199	106,605	0	0	0	106,605	-	106,605	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	289,852	0	2,397	11,967	275,488	-	275,488	-		
Educational Library Services	2220	157,204	0	2,538	0	154,665	-	154,665	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	209,436	0	0	10,916	-	198,520	198,520	-		
Support Serv-School Admin	2400-2499	545,435	0	0	0	545,435	-	545,435	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	205,118	0	0	-16	-	205,134	-	205,134		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	657,868	0	0	0	-	657,868	657,868	-		
Student Transportation Services	2700-2799	591,320	0	0	0	591,320	-	591,320	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	222,880	0	15,953	0	-	206,926	-	206,926		
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	414,145	223,768	8,820	0	181,557	-	181,557	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	31,762	-	-	-	-	-	-	-		
Other Uses	5000	19,979	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		7,555,772				5,802,107	1,268,448	6,658,495	412,061		



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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) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.47 %	6.32 %
Direct Costs (34 CFR 75.567)	6,341,826 (B)	6,658,495 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	379,833	412,061
Carry Forward	94,202	8,873
Total Indirect Costs	474,035 (A)	420,934 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	6,658,495	
Actual Indirect Costs:		
Admin. Charges	412,061	
Carry Forward	94,202	
Total Indirect Costs	506,263	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.47 X 6,658,495	497,390 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	506,263 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	8,873	

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)	21.47 %	21.25 %
Direct Costs (34 CFR 75.567)	5,485,532 (B)	5,802,107 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,236,128	1,268,448
Carry Forward	-58,515	-35,779
Total Indirect Costs	1,177,613 (A)	1,232,669 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	5,802,107	
Actual Indirect Costs:		
Admin. Charges	1,268,448	
Carry Forward	-58,515	
Total Indirect Costs	1,209,933	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.47 X 5,802,107	1,245,712 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,209,933 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-35,779	

* 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.