



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0920 - ELIZABETH C-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	10,767,988	0	74,048	4,289	10,689,651	-	10,689,651	-		
Support Serv-Students	2100-2199	1,047,000	0	0	0	1,047,000	-	1,047,000	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	300,274	0	0	0	300,274	-	300,274	-		
Educational Library Services	2220	186,510	0	0	0	186,510	-	186,510	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	486,785	0	0	0	-	486,785	486,785	-		
Support Serv-School Admin	2400-2499	1,388,518	0	4,287	0	1,384,231	-	1,384,231	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	505,993	0	0	0	-	505,993	-	505,993		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	2,305,653	0	30,666	0	-	2,274,988	2,274,988	-		
Student Transportation Services	2700-2799	936,637	0	1,934	3,502	931,201	-	931,201	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,137,024	0	66,044	0	-	2,070,980	-	2,070,980		
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	80,523	0	0	0	80,523	-	80,523	-		
Food Services Operations	3100	801,486	354,785	6,266	0	440,435	-	440,435	-		
Enterprise Operations	3200	161,495	0	0	0	161,495	-	161,495	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	209,950	0	0	0	209,950	-	209,950	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	284,401	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	636,589	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>22,236,827</b>				<b>15,431,271</b>	<b>5,338,746</b>	<b>18,193,044</b>	<b>2,576,973</b>		



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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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	18,854,982 (B)	18,193,044 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,802,246	2,576,973
Carry Forward	1,697,426	2,364,130
Total Indirect Costs	4,499,672 (A)	4,941,103 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	18,193,044	
Actual Indirect Costs:		
Admin. Charges	2,576,973	
Carry Forward	1,697,426	
Total Indirect Costs	4,274,399	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X           18,193,044	1,910,270 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	4,274,399 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	2,364,130	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	45.11 %	30.00 %
Direct Costs (34 CFR 75.567)	16,133,879 (B)	15,431,271 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,523,349	5,338,746
Carry Forward	1,754,524	132,224
Total Indirect Costs	7,277,873 (A)	5,470,970 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	15,431,271	
Actual Indirect Costs:		
Admin. Charges	5,338,746	
Carry Forward	1,754,524	
Total Indirect Costs	7,093,270	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
45.11 X 15,431,271	6,961,046 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	7,093,270 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	132,224	

\* 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.