



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1050 - ELLICOTT 22

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	4,433,001	0	27,259	107,693	4,298,050	-	4,298,050	-	-	
Support Serv-Students	2100-2199	105,250	0	0	0	105,250	-	105,250	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	74,315	0	0	10,000	64,315	-	64,315	-	-	
Educational Library Services	2220	159,066	0	4,792	0	154,274	-	154,274	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	239,883	0	0	11,251	-	228,632	228,632	-	-	
Support Serv-School Admin	2400-2499	654,767	0	100	0	654,667	-	654,667	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	238,335	0	0	0	-	238,335	-	238,335	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	795,872	0	6,300	0	-	789,572	789,572	-	-	
Student Transportation Services	2700-2799	607,527	0	0	0	607,527	-	607,527	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	311,388	0	47,491	-205	-	264,102	-	264,102	-	
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	442,591	242,592	3,200	0	196,799	-	196,799	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	2,988	-	-	-	-	-	-	-	-	
Other Uses	5000	19,304	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		8,084,287				6,080,883	1,520,641	7,099,087	502,437		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.84 %	6.19 %
Direct Costs (34 CFR 75.567)	6,336,434 (B)	7,099,087 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	490,565	502,437
Carry Forward	133,197	-62,916
Total Indirect Costs	623,762 (A)	439,520 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	7,099,087	
Actual Indirect Costs:		
Admin. Charges	502,437	
Carry Forward	133,197	
Total Indirect Costs	635,634	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.84 X 7,099,087	698,550 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	635,634 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-62,916	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	34.25 %	19.39 %
Direct Costs (34 CFR 75.567)	5,249,753 (B)	6,080,883 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,577,247	1,520,641
Carry Forward	220,698	-341,364
Total Indirect Costs	1,797,945 (A)	1,179,277 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	6,080,883	
Actual Indirect Costs:		
Admin. Charges	1,520,641	
Carry Forward	220,698	
Total Indirect Costs	1,741,339	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.25 X 6,080,883	2,082,703 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,741,339 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-341,364	

* 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.