



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0920 - ELIZABETH C-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	11,173,469	0	284,004	153,942	10,735,524	-	10,735,524	-	
Support Serv-Students	2100-2199	1,026,074	0	0	0	1,026,074	-	1,026,074	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	290,057	0	0	0	290,057	-	290,057	-	
Educational Library Services	2220	185,572	0	0	804	184,768	-	184,768	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	99,555	0	0	0	-	99,555	99,555	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	334,665	0	0	0	-	334,665	-	334,665	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	1,263,428	0	0	12,703	1,250,725	-	1,250,725	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	675,352	0	0	0	-	675,352	-	675,352	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,256,595	0	0	0	-	2,256,595	2,256,595	-	
Student Transportation Services	2700-2799	979,624	0	78,259	27,214	874,151	-	874,151	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,212,829	0	149,335	0	-	2,063,494	-	2,063,494	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
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	104,035	0	0	0	104,035	-	104,035	-	
Food Services Operations	3100	719,825	300,395	0	0	419,431	-	419,431	-	
Enterprise Operations	3200	153,976	0	0	0	153,976	-	153,976	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	28,966	0	0	0	28,966	-	28,966	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	826,026	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	441,144	-	-	-	-	-	-	-
Total All Programs		22,771,192	300,395	511,598	194,662	15,067,706	5,429,660	17,423,856	3,073,511



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
 - Food Service Special Revenue Fund (21)
 - Government Designated-Purpose Grants (22)
 - Pupil Activity Special Revenue (23)
 - Transportation (25)
 - Other Special Revenue (20: 26-29)
 - 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, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.87 %	10.50 %
Direct Costs (34 CFR 75.567)	184,193 (B)	17,423,856 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,230,209	3,073,511
Carry Forward	35,899	1,912,391
Total Indirect Costs	1,266,108 (A)	4,985,902 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	17,423,856	
Actual Indirect Costs:		
Admin. Charges	3,073,511	
Carry Forward	35,899	
Total Indirect Costs	3,109,410	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.87 X 17,423,856	1,197,019 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,109,410 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,912,391	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.51 %	30.00 %
Direct Costs (34 CFR 75.567)	15,762,135 (B)	15,067,706 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,887,337	5,429,660
Carry Forward	133,634	1,719,522
Total Indirect Costs	4,020,971 (A)	7,149,182 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	15,067,706	
Actual Indirect Costs:		
Admin. Charges	5,429,660	
Carry Forward	133,634	
Total Indirect Costs	5,563,294	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.51 X 15,067,706	3,843,772 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,563,294 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,719,522	

* 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.