



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0920 - Elizabeth School District

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	13,719,030	0	1,030,730	125,337	12,562,963	0	12,562,963	0
Support Serv-Students	2100-2199	1,495,234	0	0	0	1,495,234	0	1,495,234	0
Support Serv-Inst Staff	2200-2219, 2221-2299	332,031	0	0	0	332,031	0	332,031	0
Educational Library Services	2220	168,734	0	0	298	168,436	0	168,436	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	65,225	0	0	0	0	65,225	65,225	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	424,609	0	0	0	0	424,609	0	424,609
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,545,404	0	0	17,635	1,527,769	0	1,527,769	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	316,509	0	140,714	0	0	175,795	0	175,795
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	3,018,649	0	0	0	0	3,018,649	3,018,649	0
Student Transportation Services	2700-2799	1,087,625	0	14,773	39,478	1,033,374	0	1,033,374	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,008,384	0	100,176	0	0	908,208	0	908,208
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	699,082	253,041	0	0	446,041	0	446,041	0
Enterprise Operations	3200	160,594	0	0	0	160,594	0	160,594	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	403,161	0	403,161	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	731,188	0	0	463,665	267,523	0	267,523	0
<b>Total All Programs</b>		<b>25,175,459</b>	<b>253,041</b>	<b>1,689,554</b>	<b>646,413</b>	<b>17,993,965</b>	<b>4,592,486</b>	<b>21,077,839</b>	<b>1,508,612</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)
- 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)
- 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)
- 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:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.33
Direct Costs (34 CFR 75.567)	18,956,010	21,077,839
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,073,511	1,508,612
Carry Forward: From FY 2016-2017 Data	1,373,647	669,086
Total Indirect Costs	4,447,158 (A)	2,177,698 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	21,077,839	
Actual Indirect Costs:		
Admin. Charges	1,508,612	
Carry Forward: From FY 2016-2017 Data	1,373,647	
Total Indirect Costs	2,882,259	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 21,077,839	2,213,173	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,882,259	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	669,086	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	28.38 %
Direct Costs (34 CFR 75.567)	16,006,041 (B)	17,993,965 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,429,660	4,592,486
Carry Forward: From FY 2016-2017 Data	1,319,316	513,612
Total Indirect Costs	6,748,976 (A)	5,106,098 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	17,993,965	
Actual Indirect Costs:		
Admin. Charges	4,592,486	
Carry Forward: From FY 2016-2017 Data	1,319,316	
Total Indirect Costs	5,911,802	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 17,993,965	5,398,190 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	5,911,802 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	513,612	

\* 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.