



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0920 - Elizabeth School District

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	14,202,248	0	133,804	140,467	13,927,977	0	13,927,977	0
Support Serv-Students	2100-2199	1,803,491	0	0	0	1,803,491	0	1,803,491	0
Support Serv-Inst Staff	2200-2219, 2221-2299	303,908	0	0	0	303,908	0	303,908	0
Educational Library Services	2220	183,509	0	0	0	183,509	0	183,509	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	112,464	0	0	0	0	112,464	112,464	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	410,867	0	0	0	0	410,867	0	410,867
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,527,989	0	0	17,220	1,510,769	0	1,510,769	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	590,317	0	140,714	0	0	449,603	0	449,603
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	3,620,280	0	0	0	0	3,620,280	3,620,280	0
Student Transportation Services	2700-2799	1,171,091	0	50,490	38,958	1,081,643	0	1,081,643	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	1,138,637	0	97,304	0	0	1,041,333	0	1,041,333
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	653,572	190,422	0	0	463,150	0	463,150	0
Enterprise Operations	3200	195,106	0	0	0	195,106	0	195,106	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	272,683	0	272,683	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	575,617	0	0	575,617	0	0	0	0
<b>Total All Programs</b>		<b>26,761,779</b>	<b>190,422</b>	<b>694,995</b>	<b>772,262</b>	<b>19,469,553</b>	<b>5,634,547</b>	<b>23,202,297</b>	<b>1,901,803</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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	9.54
Direct Costs (34 CFR 75.567)	19,178,569	23,202,297
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,576,973	1,901,803
Carry Forward: From FY 2017-2018 Data	846,402	311,964
Total Indirect Costs	3,423,375 (A)	2,213,767 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	23,202,297	
Actual Indirect Costs:		
Admin. Charges	1,901,803	
Carry Forward: From FY 2017-2018 Data	846,402	
Total Indirect Costs	2,748,205	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 23,202,297	2,436,241	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,748,205	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	311,964	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.12 %	30.00 %
Direct Costs (34 CFR 75.567)	16,512,298 (B)	19,469,553 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,338,746	5,634,547
Carry Forward: From FY 2017-2018 Data	-465,614	862,268
Total Indirect Costs	4,873,132 (A)	6,496,815 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	19,469,553	
Actual Indirect Costs:		
Admin. Charges	5,634,547	
Carry Forward: From FY 2017-2018 Data	-465,614	
Total Indirect Costs	5,168,933	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.12 X 19,469,553	4,306,665 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	5,168,933 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	862,268	

\* 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.