



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0540 - CLEAR CREEK RE-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	5,292,048	0	65,822	324,786	4,901,440	-	4,901,440	-		
Support Serv-Students	2100-2199	420,257	0	0	0	420,257	-	420,257	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	567,917	2,517	0	0	565,400	-	565,400	-		
Educational Library Services	2220	168,442	0	0	0	168,442	-	168,442	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	333,725	2,518	8,993	7,447	-	314,768	314,768	-		
Support Serv-School Admin	2400-2499	924,354	0	0	0	924,354	-	924,354	-		
Support Serv-Business w/ Grants	2500	6,497	0	0	6,497	0	-	0	-		
Support Serv-Business w/o Grants	2500	172,461	0	0	5	-	172,456	-	172,456		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,231,088	0	23,988	0	-	1,207,100	1,207,100	-		
Student Transportation Services	2700-2799	860,981	0	0	0	860,981	-	860,981	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	228,786	0	6,087	30,840	-	191,858	-	191,858		
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	260,183	93,287	0	0	166,897	-	166,897	-		
Enterprise Operations	3200	99,441	0	48,694	0	50,747	-	50,747	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>10,566,181</b>				<b>8,058,517</b>	<b>1,886,183</b>	<b>9,580,385</b>	<b>364,315</b>		



# Colorado Department of Education

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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)	4.60 %	3.16 %
Direct Costs (34 CFR 75.567)	9,017,684 (B)	9,580,385 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	399,907	364,315
Carry Forward	14,671	-61,712
Total Indirect Costs	414,578 (A)	302,603 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	9,580,385	
Actual Indirect Costs:		
Admin. Charges	364,315	
Carry Forward	14,671	
Total Indirect Costs	378,986	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.6 X            9,580,385	440,698 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	378,986 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-61,712	

## 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)	24.45 %	23.52 %
Direct Costs (34 CFR 75.567)	7,642,192 (B)	8,058,517 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,775,399	1,886,183
Carry Forward	93,183	9,058
Total Indirect Costs	1,868,582 (A)	1,895,241 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	8,058,517	
Actual Indirect Costs:		
Admin. Charges	1,886,183	
Carry Forward	93,183	
Total Indirect Costs	1,979,366	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.45 X 8,058,517	1,970,307 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,979,366 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	9,058	

\* 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.