



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2010 - CREEDE SCHOOL DISTRICT

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	930,354	0	20,797	30,620	878,937	-	878,937	-		
Support Serv-Students	2100-2199	31,313	0	0	0	31,313	-	31,313	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,666	0	0	0	3,666	-	3,666	-		
Educational Library Services	2220	32,770	0	23	0	32,747	-	32,747	-		
Support Serv-General Admin w/ Grants	2300	530	0	0	0	530	-	530	-		
Support Serv-General Admin w/o Grants	2300	127,260	0	288	8,418	-	118,554	118,554	-		
Support Serv-School Admin	2400-2499	59,166	0	79	0	59,087	-	59,087	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	38,595	0	0	0	-	38,595	-	38,595		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	166,672	0	4,592	2,000	-	160,080	160,080	-		
Student Transportation Services	2700-2799	46,291	0	0	0	46,291	-	46,291	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	128,472	0	0	0	-	128,472	-	128,472		
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	94,436	26,167	460	105	67,704	-	67,704	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	37,754	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		1,697,278				1,120,275	445,700	1,398,909	167,067		



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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)	10.22 %	10.50 %
Direct Costs (34 CFR 75.567)	1,307,385 (B)	1,398,909 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	112,983	167,067
Carry Forward	20,624	44,722
Total Indirect Costs	133,607 (A)	211,789 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,398,909	
Actual Indirect Costs:		
Admin. Charges	167,067	
Carry Forward	20,624	
Total Indirect Costs	187,691	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.22 X 1,398,909	142,968 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	187,691 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	44,722	

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)	42.13 %	30.00 %
Direct Costs (34 CFR 75.567)	1,039,907 (B)	1,120,275 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	380,461	445,700
Carry Forward	57,624	31,352
Total Indirect Costs	438,085 (A)	477,053 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,120,275	
Actual Indirect Costs:		
Admin. Charges	445,700	
Carry Forward	57,624	
Total Indirect Costs	503,324	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
42.13 X 1,120,275	471,972 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	503,324 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	31,352	

* 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.