



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010 - CRIPPLE CREEK-VICTOR 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	3,314,846	0	625	0	3,314,221	-	3,314,221	-	-	
Support Serv-Students	2100-2199	113,278	0	0	0	113,278	-	113,278	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	53,817	0	0	0	53,817	-	53,817	-	-	
Educational Library Services	2220	86,647	0	0	0	86,647	-	86,647	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	182,708	0	0	0	-	182,708	182,708	-	-	
Support Serv-School Admin	2400-2499	298,395	0	0	0	298,395	-	298,395	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	188,481	0	0	0	-	188,481	-	188,481	-	
Oper & Maint of Plant Serv w/ Grants	2600	11,333	0	0	0	11,333	-	11,333	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	585,769	0	488	0	-	585,281	585,281	-	-	
Student Transportation Services	2700-2799	263,953	0	0	0	263,953	-	263,953	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	56,314	0	0	0	-	56,314	-	56,314	-	
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	180,838	98,718	1,544	0	80,576	-	80,576	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
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	6,972	-	-	-	-	-	-	-	-	
Total All Programs		5,343,350				4,222,220	1,012,783	4,990,209	244,794		



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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)	5.61 %	5.15 %
Direct Costs (34 CFR 75.567)	5,239,938 (B)	4,990,209 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	246,913	244,794
Carry Forward	47,161	12,005
Total Indirect Costs	294,074 (A)	256,799 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	4,990,209	
Actual Indirect Costs:		
Admin. Charges	244,794	
Carry Forward	47,161	
Total Indirect Costs	291,955	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.61 X 4,990,209	279,951 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	291,955 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	12,005	

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)	21.33 %	28.76 %
Direct Costs (34 CFR 75.567)	4,595,850 (B)	4,222,220 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	891,001	1,012,783
Carry Forward	89,328	201,512
Total Indirect Costs	980,329 (A)	1,214,295 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	4,222,220	
Actual Indirect Costs:		
Admin. Charges	1,012,783	
Carry Forward	89,328	
Total Indirect Costs	1,102,111	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.33 X 4,222,220	900,600 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,102,111 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	201,512	

* 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.