



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0540 - CLEAR CREEK RE-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	5,480,360	0	71,034	479,008	4,930,317	-	4,930,317	-
Support Serv-Students	2100-2199	411,492	0	0	84,308	327,183	-	327,183	-
Support Serv-Inst Staff	2200-2219, 2221-2299	661,941	3,349	1,505	132,527	524,560	-	524,560	-
Educational Library Services	2220	161,578	0	0	0	161,578	-	161,578	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	312,147	1,059	0	43,531	-	267,557	267,557	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	863,437	0	443	10	862,983	-	862,983	-
Support Serv-Business w/ Grants	2500	4,097	0	0	4,097	0	-	0	-
Support Serv-Business w/o Grants	2500	188,079	0	0	751	-	187,328	-	187,328
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	1,270,764	0	7,914	0	-	1,262,850	1,262,850	-
Student Transportation Services	2700-2799	900,663	0	0	63,178	837,486	-	837,486	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	231,194	0	3,291	1,699	-	226,203	-	226,203
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	241,170	80,461	0	0	160,709	-	160,709	-
Enterprise Operations	3200	40,727	0	48,694	0	-7,967	-	-7,967	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
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>10,767,648</b>	<b>84,870</b>	<b>132,883</b>	<b>809,109</b>	<b>7,796,850</b>	<b>1,943,937</b>	<b>9,327,256</b>	<b>413,530</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)
  - 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, 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:**

- 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 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.40 %	5.03 %
Direct Costs (34 CFR 75.567)	95,127 (B)	9,327,256 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	364,332	413,530
Carry Forward	-40,760	55,644
Total Indirect Costs	323,572 (A)	469,174 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	9,327,256	
Actual Indirect Costs:		
Admin. Charges	413,530	
Carry Forward	-40,760	
Total Indirect Costs	372,770	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.4 X 9,327,256	317,127 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	372,770 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	55,644	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.24 %	27.92 %
Direct Costs (34 CFR 75.567)	8,101,120 (B)	7,796,850 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,775,913	1,943,937
Carry Forward	-55,293	232,593
Total Indirect Costs	1,720,620 (A)	2,176,530 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	7,796,850	
Actual Indirect Costs:		
Admin. Charges	1,943,937	
Carry Forward	-55,293	
Total Indirect Costs	1,888,644	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.24 X        7,796,850	1,656,051 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,888,644 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	232,593	

\* 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.