



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010 - CRIPPLE CREEK-VICTOR RE-1

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

(Using FY 2014-2015 Audited Data)

Program Definition	Program Code	Excluded and/or Unallowed Costs				Used by NonRestricted Rate		Used by Restricted Rate		
		Total Costs	All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	3,421,267	0	0	0	0	3,421,267	-	3,421,267	-
Support Serv-Students	2100-2199	177,469	0	0	0	0	177,469	-	177,469	-
Support Serv-Inst Staff	2200-2219, 2221-2299	24,827	0	0	0	0	24,827	-	24,827	-
Educational Library Services	2220	50,212	0	0	1,268	0	48,943	-	48,943	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	105,571	0	0	0	0	-	105,571	105,571	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	115,887	0	0	0	0	-	115,887	-	115,887
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	319,430	0	0	0	0	319,430	-	319,430	-
Support Serv-Business w/ Grants	2500	11,025	0	0	0	0	11,025	-	11,025	-
Support Serv-Business w/o Grants	2500	188,208	0	0	0	0	-	188,208	-	188,208
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	10,382	0	0	0	0	10,382	-	10,382	-
Oper & Maint of Plant Serv w/o Grants	2600	523,083	0	3,999	0	0	-	519,084	519,084	-
Student Transportation Services	2700-2799	315,555	0	0	0	0	315,555	-	315,555	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	21,724	0	0	0	0	-	21,724	-	21,724
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	176,603	94,962	0	0	0	81,640	-	81,640	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-
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	84,177	0	0	0	84,177	-	84,177	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		5,545,420	94,962	3,999	1,268	4,494,716	950,475	5,119,371	325,819



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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)
- 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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.34 %	7.15 %
Direct Costs (34 CFR 75.567)	50,844 (B)	5,119,371 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	283,274	325,819
Carry Forward	39,131	40,382
Total Indirect Costs	322,405 (A)	366,201 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	5,119,371	
Actual Indirect Costs:		
Admin. Charges	325,819	
Carry Forward	39,131	
Total Indirect Costs	364,950	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.34 X 5,119,371	324,568 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	364,950 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	40,382	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.78 %	18.21 %
Direct Costs (34 CFR 75.567)	4,332,232 (B)	4,494,716 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,035,436	950,475
Carry Forward	211,234	-131,870
Total Indirect Costs	1,246,670 (A)	818,605 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	4,494,716	
Actual Indirect Costs:		
Admin. Charges	950,475	
Carry Forward	211,234	
Total Indirect Costs	1,161,709	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.78 X 4,494,716	1,293,579 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,161,709 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-131,870	

* 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.