



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2010 - CREEDE SCHOOL DISTRICT

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed Costs		Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	1,001,397	0	77,999	58,082	865,316	0	865,316	0		
Support Serv-Students	2100-2199	148,875	0	453	147	148,275	0	148,275	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0		
Educational Library Services	2220	4,085	0	0	482	3,603	0	3,603	0		
Support Serv-General Admin w/ Grants	2300	1,584	0	0	0	1,584	0	1,584	0		
Support Serv-General Admin w/o Grants	2300	148,617	0	500	10,869	0	137,248	137,248	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	66,286	0	28	0	66,258	0	66,258	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	70,064	0	0	2,305	0	67,759	0	67,759		
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0		
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	227,064	0	12,665	0	0	214,399	214,399	0		
Student Transportation Services	2700-2799	87,347	0	11,233	0	76,114	0	76,114	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	131,429	0	413	0	0	131,016	0	131,016		
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0		
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	142	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	89,858	21,208	0	295	68,355	0	68,355	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	114,804	0	114,804	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>2,091,410</b>	<b>21,208</b>	<b>218,095</b>	<b>72,180</b>	<b>1,229,505</b>	<b>550,422</b>	<b>1,581,152</b>	<b>198,775</b>		



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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)
- 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)
- 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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

10.5

10.50

1,225,184

1,581,152

156,900

198,775

72,978

105,732

229,878 (A)

304,507 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

1,581,152

Actual Indirect Costs:

Admin. Charges

198,775

Carry Forward: From FY 2015-2016 Data

72,978

Total Indirect Costs

271,753

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 1,581,152

166,021

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

271,753

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

105,732



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

30.00 %

957,108 (B)

424,976

169,196

594,172 (A)

FY 2019-2020

30.00 %

1,229,505 (B)

550,422

350,766

901,188 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

1,229,505

Actual Indirect Costs:

Admin. Charges

550,422

Carry Forward: From FY 2015-2016 Data

169,196

Total Indirect Costs

719,618

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 1,229,505

368,852 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

719,618 (F)

Under or (Over) Recovery (E - F)

350,766

(For use in FY 2019-2020)

\* 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.