



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010 - Cripple Creek-Victor RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	3,142,147	0	4,710	0	3,137,437	0	3,137,437	0		
Support Serv-Students	2100-2199	220,333	0	0	0	220,333	0	220,333	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	271,160	0	0	0	271,160	0	271,160	0		
Educational Library Services	2220	28,319	0	0	0	28,319	0	28,319	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	127,937	0	0	0	0	127,937	127,937	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	175,365	0	0	0	0	175,365	0	175,365		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	469,816	0	0	0	469,816	0	469,816	0		
Sup Serv-Business w/ Grants	2500	44,731	0	0	0	44,731	0	44,731	0		
Sup Serv-Business w/o Grants	2500	186,086	0	0	10,672	0	175,414	0	175,414		
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	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	12,384	0	0	0	12,384	0	12,384	0		
Oper & Maint of Plant Serv w/o Grants	2600	520,293	0	463	0	0	519,830	519,830	0		
Student Transportation Services	2700-2799	334,151	0	0	0	334,151	0	334,151	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	32,770	0	0	0	0	32,770	0	32,770		
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	0	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	51,897	0	0	0	0	51,897	0	51,897		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	5,170	0	0	0	5,170	0	5,170	0		
Food Services Operations	3100	242,982	135,349	0	0	107,633	0	107,633	0		
Enterprise Operations	3200	423	0	0	0	423	0	423	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	722,392	0	0	0	722,392	0	722,392	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	69,493	0	0	69,493	0	0	0	0		
Total All Programs		6,657,849	135,349	5,173	80,165	5,353,949	1,083,213	6,001,716	435,446		



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.67	7.43
Direct Costs (34 CFR 75.567)	5,785,461	6,001,716
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	325,819	435,446
Carry Forward: From FY 2016-2017 Data	35,333	10,447
Total Indirect Costs	361,152 (A)	445,893 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	6,001,716	
Actual Indirect Costs:		
Admin. Charges	435,446	
Carry Forward: From FY 2016-2017 Data	35,333	
Total Indirect Costs	470,779	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.67 X 6,001,716	460,332	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	470,779	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	10,447	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.86 %	19.64 %
Direct Costs (34 CFR 75.567)	5,126,666 (B)	5,353,949 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	950,475	1,083,213
Carry Forward: From FY 2016-2017 Data	1,970	-31,651
Total Indirect Costs	952,445 (A)	1,051,562 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	5,353,949	
Actual Indirect Costs:		
Admin. Charges	1,083,213	
Carry Forward: From FY 2016-2017 Data	1,970	
Total Indirect Costs	1,085,183	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.86 X 5,353,949	1,116,834 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,085,183 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-31,651	

* 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.