



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3010 - Cripple Creek-Victor RE-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	3,752,519	0	4,485	0	3,748,034	0	3,748,034	0		
Support Serv-Students	2100-2199	196,984	0	0	0	196,984	0	196,984	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	62,271	0	0	0	62,271	0	62,271	0		
Educational Library Services	2220	30,240	0	0	0	30,240	0	30,240	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	118,424	0	0	0	0	118,424	118,424	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	202,839	0	0	0	0	202,839	0	202,839		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	463,081	0	0	0	463,081	0	463,081	0		
Sup Serv-Business w/ Grants	2500	12,666	0	0	0	12,666	0	12,666	0		
Sup Serv-Business w/o Grants	2500	292,244	0	0	11,004	0	281,240	0	281,240		
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	4,205	0	0	0	4,205	0	4,205	0		
Oper & Maint of Plant Serv w/o Grants	2600	449,169	0	2,751	0	0	446,418	446,418	0		
Student Transportation Services	2700-2799	263,688	0	0	0	263,688	0	263,688	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	77,873	0	0	0	0	77,873	0	77,873		
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	26,999	0	0	0	0	26,999	0	26,999		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	6,639	0	0	0	6,639	0	6,639	0		
Food Services Operations	3100	244,593	151,668	0	0	92,925	0	92,925	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	817,773	0	0	57	817,716	0	817,716	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		7,091,700	151,668	7,236	80,554	5,698,449	1,153,793	6,263,291	588,951		



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)
 - 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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	5,996,870	6,263,291
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	244,794	588,951
Carry Forward: From FY 2017-2018 Data	264,632	195,937
Total Indirect Costs	509,426 (A)	784,888 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	6,263,291	
Actual Indirect Costs:		
Admin. Charges	588,951	
Carry Forward: From FY 2017-2018 Data	264,632	
Total Indirect Costs	853,583	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,263,291	657,646	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	853,583	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	195,937	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.29 %	17.96 %
Direct Costs (34 CFR 75.567)	5,358,586 (B)	5,698,449 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,012,783	1,153,793
Carry Forward: From FY 2017-2018 Data	-14,099	-130,490
Total Indirect Costs	998,684 (A)	1,023,303 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	5,698,449	
Actual Indirect Costs:		
Admin. Charges	1,153,793	
Carry Forward: From FY 2017-2018 Data	-14,099	
Total Indirect Costs	1,139,694	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.29 X 5,698,449	1,270,184 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,139,694 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-130,490	

* 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.