



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140 - CANON CITY RE-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	17,740,587	0	37,236	13,315	17,690,036	-	17,690,036	-	-	
Support Serv-Students	2100-2199	1,459,808	0	3,997	0	1,455,811	-	1,455,811	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	900,105	0	19,230	36,841	844,034	-	844,034	-	-	
Educational Library Services	2220	334,007	0	0	0	334,007	-	334,007	-	-	
Support Serv-General Admin w/ Grants	2300	16,340	0	0	0	16,340	-	16,340	-	-	
Support Serv-General Admin w/o Grants	2300	585,646	0	0	0	-	585,646	585,646	-	-	
Support Serv-School Admin	2400-2499	1,744,025	0	5,390	0	1,738,635	-	1,738,635	-	-	
Support Serv-Business w/ Grants	2500	119,866	0	0	119,866	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	591,310	0	0	438	-	590,873	-	590,873	-	
Oper & Maint of Plant Serv w/ Grants	2600	2,156	0	0	0	2,156	-	2,156	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	3,457,666	0	3,774	0	-	3,453,892	3,453,892	-	-	
Student Transportation Services	2700-2799	516,729	0	510	0	516,218	-	516,218	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,032	0	0	0	1,032	-	1,032	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	837,819	0	4,798	0	-	833,020	-	833,020	-	
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	1,606,003	804,024	22,942	30,000	749,037	-	749,037	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	193,959	0	18,893	7,347	167,719	-	167,719	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,491,838	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	104,412	-	-	-	-	-	-	-	-	
Total All Programs		31,703,306				23,515,025	5,463,431	27,554,563	1,423,893		



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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- 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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.28 %	4.75 %
Direct Costs (34 CFR 75.567)	28,188,761 (B)	27,554,563 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,602,327	1,423,893
Carry Forward	1,294,759	-113,957
Total Indirect Costs	2,897,086 (A)	1,309,936 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	27,554,563	
Actual Indirect Costs:		
Admin. Charges	1,423,893	
Carry Forward	1,294,759	
Total Indirect Costs	2,718,652	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.28 X 27,554,563	2,832,609 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,718,652 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-113,957	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.67 %	24.07 %
Direct Costs (34 CFR 75.567)	24,298,411 (B)	23,515,025 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,492,677	5,463,431
Carry Forward	1,473,886	195,559
Total Indirect Costs	6,966,563 (A)	5,658,991 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	23,515,025	
Actual Indirect Costs:		
Admin. Charges	5,463,431	
Carry Forward	1,473,886	
Total Indirect Costs	6,937,317	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.67 X 23,515,025	6,741,758 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	6,937,317 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	195,559	

* 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.