



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140 - CANON CITY RE-1

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

(Using FY 2014-2015 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	18,925,895	0	50,332	199,777	18,675,786	-	18,675,786	-
Support Serv-Students	2100-2199	1,657,728	0	8,407	0	1,649,320	-	1,649,320	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,245,471	0	8,197	13,082	1,224,192	-	1,224,192	-
Educational Library Services	2220	260,154	0	0	22,654	237,500	-	237,500	-
Support Serv-General Admin w/ Grants	2300	7,155	0	0	0	7,155	-	7,155	-
Support Serv-General Admin w/o Grants	2300	343,437	0	0	76,422	-	267,015	267,015	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	331,483	0	0	0	-	331,483	-	331,483
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,905,586	0	1,237	0	1,904,349	-	1,904,349	-
Support Serv-Business w/ Grants	2500	64,445	0	0	64,445	0	-	0	-
Support Serv-Business w/o Grants	2500	873,500	0	1,351	58,068	-	814,080	-	814,080
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	2,307	0	0	0	2,307	-	2,307	-
Oper & Maint of Plant Serv w/o Grants	2600	3,397,386	0	0	0	-	3,397,386	3,397,386	-
Student Transportation Services	2700-2799	535,070	0	0	28,958	506,112	-	506,112	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	63	0	0	0	63	-	63	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,068,500	0	4,233	21,266	-	1,043,001	-	1,043,001
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	10,925	0	0	0	10,925	-	10,925	-
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	1,826,675	871,379	62,901	38,366	854,030	-	854,030	-
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	159,580	0	0	7,493	152,087	-	152,087	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	181,828	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	68,093	-	-	-	-	-	-	-
Total All Programs		32,865,281	871,379	136,658	530,531	25,223,826	5,852,965	28,888,227	2,188,565



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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)	4.75 %	10.01 %
Direct Costs (34 CFR 75.567)	275,546 (B)	28,888,227 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,423,893	2,188,565
Carry Forward	-113,957	702,417
Total Indirect Costs	1,309,936 (A)	2,890,981 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	28,888,227	
Actual Indirect Costs:		
Admin. Charges	2,188,565	
Carry Forward	-113,957	
Total Indirect Costs	2,074,608	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.75 X 28,888,227	1,372,191 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,074,608 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	702,417	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.07 %	23.11 %
Direct Costs (34 CFR 75.567)	23,515,025 (B)	25,223,826 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,463,431	5,852,965
Carry Forward	195,559	-22,851
Total Indirect Costs	5,658,990 (A)	5,830,115 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	25,223,826	
Actual Indirect Costs:		
Admin. Charges	5,852,965	
Carry Forward	195,559	
Total Indirect Costs	6,048,524	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.07 X 25,223,826	6,071,375 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	6,048,524 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-22,851	

* 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.