



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140 - CANON CITY RE-1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total 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	20,031,634	0	101,119	245,214	19,685,301	0	19,685,301	0
Support Serv-Students	2100-2199	1,651,275	0	4,049	0	1,647,226	0	1,647,226	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,196,138	0	27,127	21,072	1,147,939	0	1,147,939	0
Educational Library Services	2220	270,774	0	0	16,846	253,928	0	253,928	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	642,004	0	2,529	67,763	0	571,712	571,712	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	138,220	0	0	0	0	138,220	0	138,220
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,002,888	0	699	0	2,002,189	0	2,002,189	0
Sup Serv-Business w/ Grants	2500	50,043	0	0	50,043	0	0	0	0
Sup Serv-Business w/o Grants	2500	658,545	0	2,726	100,509	0	555,310	0	555,310
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	3,439,736	0	375	0	0	3,439,361	3,439,361	0
Student Transportation Services	2700-2799	645,185	0	108,622	0	536,563	0	536,563	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	68	0	0	0	68	0	68	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,083,656	0	13,160	18,443	0	1,052,053	0	1,052,053
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	7,819	0	0	0	7,819	0	7,819	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	1,976,464	952,699	137,091	34,487	852,187	0	852,187	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	237,398	0	1,783	14,833	220,782	0	220,782	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	107,990	0	101,616	6,373	1	0	1	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	59,910	0	0	59,910	0	0	0	0
<b>Total All Programs</b>		<b>34,199,747</b>	<b>952,699</b>	<b>500,896</b>	<b>635,493</b>	<b>26,354,003</b>	<b>5,756,656</b>	<b>30,365,076</b>	<b>1,745,583</b>



# 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:**

- 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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

4.97

28,709,896

1,543,737

-116,438

1,427,299 (A)

FY 2017-2018

6.14

30,365,076

1,745,583

120,001

1,865,584 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

30,365,076

1,745,583

-116,438

1,629,145

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.97 X 30,365,076

1,509,144

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,629,145

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

120,001



**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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.95 %	20.67 %
Direct Costs (34 CFR 75.567)	24,578,097 (B)	26,354,003 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,675,536	5,756,656
Carry Forward: From FY 2013-2014 Data	-281,136	-309,184
Total Indirect Costs	5,394,400 (A)	5,447,472 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

Actual Direct Costs	26,354,003
Actual Indirect Costs:	
Admin. Charges	5,756,656
Carry Forward: From FY 2013-2014 Data	-281,136
Total Indirect Costs	5,475,520

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.95 X 26,354,003

5,784,704 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

5,475,520 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-309,184

\* 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.