



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140 - CANON CITY RE-1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	20,321,241	0	68,976	289,977	19,962,288	0	19,962,288	0
Support Serv-Students	2100-2199	2,323,540	0	985	8,049	2,314,506	0	2,314,506	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,914,054	0	319	0	1,913,735	0	1,913,735	0
Educational Library Services	2220	243,282	0	2,955	13,275	227,052	0	227,052	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	400,259	0	0	70,501	0	329,758	329,758	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	328,539	0	309	0	0	328,230	0	328,230
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,152,028	0	3,086	0	2,148,942	0	2,148,942	0
Sup Serv-Business w/ Grants	2500	55,053	0	0	55,053	0	0	0	0
Sup Serv-Business w/o Grants	2500	847,044	0	0	276,053	0	570,991	0	570,991
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	3,694,368	0	59,109	0	0	3,635,259	3,635,259	0
Student Transportation Services	2700-2799	565,730	0	0	0	565,730	0	565,730	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,008	0	0	0	3,008	0	3,008	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,067,392	0	9,763	20,779	0	1,036,850	0	1,036,850
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	7,843	0	0	0	7,843	0	7,843	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	1,824,509	895,862	7,394	60,812	860,441	0	860,441	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	270,703	0	0	19,806	250,897	0	250,897	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	101,425	0	100,385	0	1,040	0	1040	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	56,934	0	0	56,934	0	0	0	0
Total All Programs		36,176,952	895,862	253,281	871,239	28,255,482	5,901,088	32,220,499	1,936,071



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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:

- 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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

10.01

28,888,227

2,188,565

702,417

2,890,982 (A)

FY 2018-2019

4.19

32,220,499

1,936,071

-586,784

1,349,287 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

32,220,499

1,936,071

702,417

2,638,488

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.01 X 32,220,499

3,225,272

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

2,638,488

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-586,784



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2016-2017	FY 2018-2019
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	23.11 %	18.58 %
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Direct Costs (34 CFR 75.567)

	25,223,826 (B)	28,255,482 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	5,852,965	5,901,088
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Carry Forward: From FY 2014-2015 Data

	-22,851	-651,605
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Total Indirect Costs

	5,830,114 (A)	5,249,483 (A)
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b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

	28,255,482
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Actual Indirect Costs:

Admin. Charges

	5,901,088
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Carry Forward: From FY 2014-2015 Data

	-22,851
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Total Indirect Costs

	5,878,237
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.11 X 28,255,482

	6,529,842 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

	5,878,237 (F)
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Under or (Over) Recovery (E - F)

	-651,605
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(For use in FY 2018-2019)

* 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.