



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140 - CANON CITY RE-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	20,842,114	0	111,929	354,998	20,375,187	0	20,375,187	0		
Support Serv-Students	2100-2199	3,068,902	0	34,392	8,049	3,026,461	0	3,026,461	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,891,899	0	752	0	1,891,147	0	1,891,147	0		
Educational Library Services	2220	243,312	0	0	15,673	227,639	0	227,639	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	476,614	0	0	75,533	0	401,081	401,081	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	225,871	0	0	0	0	225,871	0	225,871		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,995,961	0	2,035	0	1,993,926	0	1,993,926	0		
Sup Serv-Business w/ Grants	2500	74,949	0	0	72,482	2,467	0	2,467	0		
Sup Serv-Business w/o Grants	2500	684,143	0	1,117	115,932	0	567,094	0	567,094		
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	89	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	3,938,342	0	319,635	0	0	3,618,707	3,618,707	0		
Student Transportation Services	2700-2799	585,908	0	0	0	585,908	0	585,908	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,932	0	0	0	2,932	0	2,932	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,201,126	0	15,818	24,564	0	1,160,744	0	1,160,744		
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	142	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	8,546	0	0	0	8,546	0	8,546	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	1,938,616	912,320	34,225	27,230	964,841	0	964,841	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	750,177	0	0	44,666	705,511	0	705,511	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	103,491	0	95,671	0	7,820	0	7820	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	25,538	0	0	25,479	59	0	59	0		
Total All Programs		38,058,441	912,320	615,574	764,606	29,792,444	5,973,497	33,812,232	1,953,709		



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

6.14

5.77

30,365,076

33,812,232

1,745,583

1,953,709

120,001

-2,361

1,865,584 (A)

1,951,348 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

33,812,232

1,953,709

120,001

2,073,710

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.14 X 33,812,232

2,076,071

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,073,710

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-2,361



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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.67 %	18.39 %
Direct Costs (34 CFR 75.567)	26,354,003 (B)	29,792,444 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,756,656	5,973,497
Carry Forward: From FY 2015-2016 Data	-309,184	-493,785
Total Indirect Costs	5,447,472 (A)	5,479,712 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	29,792,444
Actual Indirect Costs:	
Admin. Charges	5,973,497
Carry Forward: From FY 2015-2016 Data	-309,184
Total Indirect Costs	5,664,313

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.67 X 29,792,444

6,158,098 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

5,664,313 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-493,785

* 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.