



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140 - Canon City RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	22,502,867	0	501,428	408,106	21,593,333	0	21,593,333	0
Support Serv-Students	2100-2199	3,182,943	0	3,104	10,546	3,169,293	0	3,169,293	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,190,024	0	6,000	0	2,184,024	0	2,184,024	0
Educational Library Services	2220	260,745	0	0	12,324	248,421	0	248,421	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	459,636	0	0	79,200	0	380,436	380,436	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	257,955	0	0	0	0	257,955	0	257,955
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,230,744	0	1,468	0	2,229,276	0	2,229,276	0
Sup Serv-Business w/ Grants	2500	54,967	0	0	54,967	0	0	0	0
Sup Serv-Business w/o Grants	2500	603,353	0	0	23,881	0	579,472	0	579,472
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	4,226,480	0	319,071	0	0	3,907,409	3,907,409	0
Student Transportation Services	2700-2799	612,631	0	160	0	612,471	0	612,471	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,586,443	0	24,607	17,919	0	1,543,917	0	1,543,917
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	9,015	0	0	0	9,015	0	9,015	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	1,786,383	825,503	5,125	6,228	949,527	0	949,527	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	772,569	0	0	19,098	753,471	0	753,471	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	142,450	0	142,250	0	200	0	200	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		40,879,205	825,503	1,003,213	632,269	31,749,031	6,669,189	36,036,876	2,381,344



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.19	7.40
Direct Costs (34 CFR 75.567)	32,220,499	36,036,876
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,188,565	2,381,344
Carry Forward: From FY 2016-2017 Data	-586,784	284,615
Total Indirect Costs	1,601,781 (A)	2,665,959 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	36,036,876	
Actual Indirect Costs:		
Admin. Charges	2,381,344	
Carry Forward: From FY 2016-2017 Data	-586,784	
Total Indirect Costs	1,794,560	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.19 X 36,036,876	1,509,945	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,794,560	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	284,615	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.58 %	21.38 %
Direct Costs (34 CFR 75.567)	28,255,482 (B)	31,749,031 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,852,965	6,669,189
Carry Forward: From FY 2016-2017 Data	-651,605	118,614
Total Indirect Costs	5,201,360 (A)	6,787,803 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	31,749,031	
Actual Indirect Costs:		
Admin. Charges	6,669,189	
Carry Forward: From FY 2016-2017 Data	-651,605	
Total Indirect Costs	6,017,584	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.58 X 31,749,031	5,898,970 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	6,017,584 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	118,614	

* 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.