



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1140 - Canon City RE-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	24,438,207	0	881,735	404,585	23,151,887	0	23,151,887	0
Support Serv-Students	2100-2199	2,852,450	0	600	0	2,851,850	0	2,851,850	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,233,117	0	1,235	0	2,231,882	0	2,231,882	0
Educational Library Services	2220	280,549	0	57	10,702	269,790	0	269,790	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	492,651	0	0	86,472	0	406,179	406,179	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	328,171	0	3,187	0	0	324,984	0	324,984
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,381,431	0	3,644	0	2,377,787	0	2,377,787	0
Sup Serv-Business w/ Grants	2500	70,085	0	0	67,347	2,738	0	2,738	0
Sup Serv-Business w/o Grants	2500	698,690	0	6,810	62,515	0	629,365	0	629,365
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	4,132,427	0	30,942	0	0	4,101,485	4,101,485	0
Student Transportation Services	2700-2799	659,861	0	863	0	658,998	0	658,998	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,565	0	0	0	2,565	0	2,565	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,446,719	0	65,804	22,679	0	1,358,236	0	1,358,236
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	6,447	0	0	0	6,447	0	6,447	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	1,552,372	603,921	3,062	5,088	940,301	0	940,301	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	653,009	0	0	19,666	633,343	0	633,343	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	209,367	0	205,110	0	4,257	0	4,257	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>42,438,118</b>	<b>603,921</b>	<b>1,203,049</b>	<b>679,054</b>	<b>33,131,845</b>	<b>6,820,249</b>	<b>37,639,509</b>	<b>2,312,585</b>



# Colorado Department of Education

## Indirect Cost Report

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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.77	6.51
Direct Costs (34 CFR 75.567)	33,812,232	37,639,509
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,745,583	2,312,585
Carry Forward: From FY 2017-2018 Data	-2,361	138,424
Total Indirect Costs	1,743,222 (A)	2,451,009 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	37,639,509	
Actual Indirect Costs:		
Admin. Charges	2,312,585	
Carry Forward: From FY 2017-2018 Data	-2,361	
Total Indirect Costs	2,310,224	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.77 X 37,639,509	2,171,800	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,310,224	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	138,424	

## UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.39 %	21.29 %
Direct Costs (34 CFR 75.567)	29,792,444 (B)	33,131,845 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,756,656	6,820,249
Carry Forward: From FY 2017-2018 Data	-493,785	233,518
Total Indirect Costs	5,262,871 (A)	7,053,767 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	33,131,845	
Actual Indirect Costs:		
Admin. Charges	6,820,249	
Carry Forward: From FY 2017-2018 Data	-493,785	
Total Indirect Costs	6,326,464	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.39 X 33,131,845	6,092,946 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	6,326,464 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	233,518	

\* 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.