



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - ROARING FORK RE-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	33,437,229	0	204,775	885,840	32,346,615	-	32,346,615	-	-	
Support Serv-Students	2100-2199	2,455,086	0	5,022	0	2,450,064	-	2,450,064	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	447,595	0	7,140	0	440,455	-	440,455	-	-	
Educational Library Services	2220	540,976	0	0	0	540,976	-	540,976	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	687,262	0	5,599	0	-	681,662	681,662	-	-	
Support Serv-School Admin	2400-2499	3,692,131	0	25,076	0	3,667,055	-	3,667,055	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	351,498	0	0	0	-	351,498	-	351,498	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	4,591,705	0	81,591	0	-	4,510,114	4,510,114	-	-	
Student Transportation Services	2700-2799	1,431,165	0	29,246	0	1,401,919	-	1,401,919	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	109,167	0	0	0	109,167	-	109,167	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,314,915	0	9,594	0	-	1,305,322	-	1,305,322	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,385,020	466,368	40,542	0	878,110	-	878,110	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	11,230	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		50,454,981				41,834,363	6,848,595	47,026,139	1,656,819		



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)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.73 %	3.38 %
Direct Costs (34 CFR 75.567)	43,929,217 (B)	47,026,139 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,607,546	1,656,819
Carry Forward	32,102	-65,154
Total Indirect Costs	1,639,648 (A)	1,591,666 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	47,026,139	
Actual Indirect Costs:		
Admin. Charges	1,656,819	
Carry Forward	32,102	
Total Indirect Costs	1,688,921	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.73 X 47,026,139	1,754,075 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,688,921 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-65,154	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	16.28 %	16.01 %
Direct Costs (34 CFR 75.567)	39,000,746 (B)	41,834,363 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,536,016	6,848,595
Carry Forward	-188,231	-150,270
Total Indirect Costs	6,347,785 (A)	6,698,325 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	41,834,363	
Actual Indirect Costs:		
Admin. Charges	6,848,595	
Carry Forward	-188,231	
Total Indirect Costs	6,660,364	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.28 X 41,834,363	6,810,634 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	6,660,364 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-150,270	

* 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.