



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - ROARING FORK RE-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	35,296,211	1,595	381,415	771,523	34,141,678	-	34,141,678	-		
Support Serv-Students	2100-2199	2,701,001	0	21,271	0	2,679,731	-	2,679,731	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	962,804	0	2,584	0	960,220	-	960,220	-		
Educational Library Services	2220	676,316	0	0	0	676,316	-	676,316	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	945,782	0	9,215	0	-	936,567	936,567	-		
Support Serv-School Admin	2400-2499	3,593,945	0	1,028	0	3,592,917	-	3,592,917	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	405,018	0	0	0	-	405,018	-	405,018		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	4,688,956	0	51,880	0	-	4,637,077	4,637,077	-		
Student Transportation Services	2700-2799	1,540,761	0	95,786	0	1,444,975	-	1,444,975	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	111,520	0	0	0	111,520	-	111,520	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,413,659	0	45,445	0	-	1,368,214	-	1,368,214		
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	1,466,398	541,531	40,061	0	884,806	-	884,806	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	12,157	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		53,814,528				44,492,163	7,346,875	50,065,806	1,773,232		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.52 %	3.52 %
Direct Costs (34 CFR 75.567)	44,074,801 (B)	50,065,806 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,573,047	1,773,232
Carry Forward	-23,745	-12,830
Total Indirect Costs	1,549,302 (A)	1,760,402 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	50,065,806	
Actual Indirect Costs:		
Admin. Charges	1,773,232	
Carry Forward	-23,745	
Total Indirect Costs	1,749,487	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.52 X 50,065,806	1,762,316 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,749,487 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-12,830	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	13.24 %	17.92 %
Direct Costs (34 CFR 75.567)	39,577,117 (B)	44,492,163 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,070,730	7,346,875
Carry Forward	-829,649	626,464
Total Indirect Costs	5,241,081 (A)	7,973,339 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	44,492,163	
Actual Indirect Costs:		
Admin. Charges	7,346,875	
Carry Forward	-829,649	
Total Indirect Costs	6,517,226	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
13.24 X 44,492,163	5,890,762 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	6,517,226 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	626,464	

* 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.