



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - ROARING FORK RE-1

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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 | 36,963,140 | 1,512 | 135,192 | 1,825,082 | 35,001,355 | - | 35,001,355 | - |
| Support Serv-Students | 2100-2199 | 2,813,201 | 0 | 0 | 38,964 | 2,774,237 | - | 2,774,237 | - |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 1,203,034 | 0 | 0 | 200 | 1,202,834 | - | 1,202,834 | - |
| Educational Library Services | 2220 | 654,911 | 0 | 5,244 | 15,814 | 633,854 | - | 633,854 | - |
| Support Serv-General Admin w/ Grants | 2300 | - | - | - | - | - | - | - | - |
| Support Serv-General Admin w/o Grants | 2300 | 183,575 | 0 | 0 | 0 | - | 183,575 | 183,575 | - |
| Support Services - Gen Admin ICR Roll-Up w/Grants | 2303 | - | - | - | - | - | - | - | - |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 1,116,671 | 0 | 0 | 0 | - | 1,116,671 | - | 1,116,671 |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | - | - | - | - | - | - | - | - |
| Support Serv-School Admin | 2400-2499 | 4,047,081 | 0 | 18,542 | 0 | 4,028,538 | - | 4,028,538 | - |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - |
| Support Serv-Business w/o Grants | 2500 | 437,078 | 0 | 0 | 0 | - | 437,078 | - | 437,078 |
| Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants | 2501 | - | - | - | - | - | - | - | - |
| Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants | 2501 | - | - | - | - | - | - | - | - |
| Oper & Maint of Plant Serv w/ Grants | 2600 | - | - | - | - | - | - | - | - |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 4,849,921 | 0 | 29,351 | 0 | - | 4,820,569 | 4,820,569 | - |
| Student Transportation Services | 2700-2799 | 1,356,642 | 0 | 55,913 | 15,417 | 1,285,312 | - | 1,285,312 | - |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | 69,419 | 0 | 0 | 0 | 69,419 | - | 69,419 | - |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 1,577,702 | 0 | 52,299 | 0 | - | 1,525,404 | - | 1,525,404 |
| Sup Serv Central: Cabinet Level w/ Grants | 2801 | - | - | - | - | - | - | - | - |
| Sup Serv Central: Cabinet Level w/o Grants | 2801 | - | - | - | - | - | - | - | - |
| 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 | 1,519,597 | 663,459 | 0 | 0 | 856,139 | - | 856,139 | - |
| Enterprise Operations | 3200 | - | - | - | - | - | - | - | - |
| Enterprise Instructional | 3210 | - | - | - | - | - | - | - | - |

| 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 |
| Enterprise Non-Instructional | 3220 | - | - | - | - | - | - | - | - |
| Community Services | 3300 | - | - | - | - | - | - | - | - |
| Education for Adults | 3400 | - | - | - | - | - | - | - | - |
| Facil Acquisition & Construction Svcs | 4000 | 23,534 | - | - | - | - | - | - | - |
| Other Uses | 5000 | - | - | - | - | - | - | - | - |
| Debt Service | 5100 | - | - | - | - | - | - | - | - |
| Total All Programs | | 56,815,506 | 664,971 | 296,541 | 1,895,477 | 45,851,687 | 8,083,296 | 50,855,831 | 3,079,153 |



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

| | FY 2014-2015 | FY 2016-2017 |
|--|---------------|----------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 3.38 % | 8.60 % |
| Direct Costs (34 CFR 75.567) | 470,261 (B) | 50,855,831 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 1,656,819 | 3,079,153 |
| Carry Forward | -65,154 | 1,295,072 |
| Total Indirect Costs | 1,591,665 (A) | 4,374,224 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 50,855,831 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 3,079,153 | |
| Carry Forward | -65,154 | |
| Total Indirect Costs | 3,013,999 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 3.38 X 50,855,831 | 1,718,927 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 3,013,999 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 1,295,072 | |

NONRESTRICTED RATE - Not endorsed by CDE

| | FY 2014-2015 | FY 2016-2017 |
|--|----------------|----------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B) | 16.01 % | 18.92 % |
| Direct Costs (34 CFR 75.567) | 41,834,363 (B) | 45,851,687 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 6,848,595 | 8,083,296 |
| Carry Forward | -150,270 | 592,171 |
| Total Indirect Costs | 6,698,325 (A) | 8,675,468 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 45,851,687 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 8,083,296 | |
| Carry Forward | -150,270 | |
| Total Indirect Costs | 7,933,026 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 16.01 X 45,851,687 | 7,340,855 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 7,933,026 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 592,171 | |

* 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.