



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - ROARING FORK RE-1

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	38,482,965	1,704	145,440	1,945,470	36,390,351	0	36,390,351	0		
Support Serv-Students	2100-2199	3,240,359	0	3,047	60,099	3,177,213	0	3,177,213	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,475,455	0	0	0	1,475,455	0	1,475,455	0		
Educational Library Services	2220	542,311	0	0	13,103	529,208	0	529,208	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	1,222,067	0	11,807	0	0	1,210,260	1,210,260	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	4,350,767	0	250	0	4,350,517	0	4,350,517	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	451,428	0	1,199	0	0	450,229	0	450,229		
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	5,135,313	0	25,052	0	0	5,110,261	5,110,261	0		
Student Transportation Services	2700-2799	1,432,474	0	57,006	15,657	1,359,811	0	1,359,811	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	34,498	0	0	0	34,498	0	34,498	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,775,311	0	26,435	0	0	1,748,876	0	1,748,876		
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	0	0	0	0	0	0	0	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	1,431,478	551,589	0	0	879,889	0	879,889	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	85,299	0	85,299	0	0	0	0	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		59,659,725	553,293	355,535	2,034,329	48,196,942	8,519,626	54,517,463	2,199,105		



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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:

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



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

3.52

4.52

50,065,806

54,517,463

1,773,232

2,199,105

-12,830

267,260

1,760,402 (A)

2,466,365 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

54,517,463

2,199,105

-12,830

2,186,275

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.52 X 54,517,463

1,919,015

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,186,275

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

267,260



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

17.92 %

66,269 (B)

7,346,875

626,464

7,973,339 (A)

FY 2017-2018

18.73 %

48,196,942 (B)

8,519,626

509,198

9,028,824 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

48,196,942

Actual Indirect Costs:

Admin. Charges

8,519,626

Carry Forward: From FY 2013-2014 Data

626,464

Total Indirect Costs

9,146,090

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

17.92 X 48,196,942

8,636,892 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

9,146,090 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

509,198

* 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.