



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - ROARING FORK RE-1

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	38,941,629	712	85,996	2,102,239	36,752,682	0	36,752,682	0		
Support Serv-Students	2100-2199	3,602,029	0	129	129,085	3,472,815	0	3,472,815	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,503,816	0	0	0	1,503,816	0	1,503,816	0		
Educational Library Services	2220	558,093	0	0	9,411	548,682	0	548,682	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	140,460	0	0	48,991	0	91,469	91,469	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	657,625	0	783	0	0	656,842	0	656,842		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	4,639,191	0	6,083	0	4,633,108	0	4,633,108	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	631,869	0	0	0	0	631,869	0	631,869		
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	4,939,878	0	19,708	0	0	4,920,170	4,920,170	0		
Student Transportation Services	2700-2799	1,738,480	0	64,875	9,282	1,664,323	0	1,664,323	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	37,584	0	0	0	37,584	0	37,584	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,835,439	0	21,353	0	0	1,814,086	0	1,814,086		
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	1,504,492	549,880	0	0	954,612	0	954,612	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	144,296	0	108,728	35,568	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		60,874,881	550,592	307,655	2,334,576	49,567,622	8,114,436	54,579,261	3,102,797		



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)
 - 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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.6	5.14
Direct Costs (34 CFR 75.567)	50,855,831	54,579,261
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,079,153	3,102,797
Carry Forward: From FY 2014-2015 Data	1,295,072	-295,947
Total Indirect Costs	4,374,225 (A)	2,806,850 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	54,579,261
Actual Indirect Costs:	
Admin. Charges	3,102,797
Carry Forward: From FY 2014-2015 Data	1,295,072
Total Indirect Costs	4,397,869

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

8.6 X 54,579,261

4,693,816

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

4,397,869

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-295,947



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	18.92 %	15.02 %
Direct Costs (34 CFR 75.567)	45,851,687 (B)	49,567,622 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,083,296	8,114,436
Carry Forward: From FY 2014-2015 Data	592,171	-671,587
Total Indirect Costs	8,675,467 (A)	7,442,849 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	49,567,622
Actual Indirect Costs:	
Admin. Charges	8,114,436
Carry Forward: From FY 2014-2015 Data	592,171
Total Indirect Costs	8,706,607

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.92 X 49,567,622

9,378,194 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

8,706,607 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-671,587

* 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.