



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - ROARING FORK RE-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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 | 41,345,969 | 2,071 | 73,256 | 1,948,082 | 39,322,560 | 0 | 39,322,560 | 0 | | |
| Support Serv-Students | 2100-2199 | 4,118,455 | 0 | 3,425 | 135,956 | 3,979,074 | 0 | 3,979,074 | 0 | | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 1,619,398 | 0 | 0 | 635 | 1,618,763 | 0 | 1,618,763 | 0 | | |
| Educational Library Services | 2220 | 641,548 | 0 | 0 | 9,721 | 631,827 | 0 | 631,827 | 0 | | |
| Support Serv-General Admin w/ Grants | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Support Serv-General Admin w/o Grants | 2300 | 138,159 | 0 | 0 | 51,069 | 0 | 87,090 | 87,090 | 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 | 633,059 | 0 | 0 | 0 | 0 | 633,059 | 0 | 633,059 | | |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent | 2304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-School Admin | 2400-2499 | 4,833,797 | 0 | 5,018 | 0 | 4,828,779 | 0 | 4,828,779 | 0 | | |
| Sup Serv-Business w/ Grants | 2500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sup Serv-Business w/o Grants | 2500 | 551,748 | 0 | 0 | 0 | 0 | 551,748 | 0 | 551,748 | | |
| 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 | 89 | 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 | 5,491,132 | 0 | 62,059 | 0 | 0 | 5,429,073 | 5,429,073 | 0 | | |
| Student Transportation Services | 2700-2799 | 2,135,617 | 0 | 115,136 | 34,066 | 1,986,415 | 0 | 1,986,415 | 0 | | |
| Sup Serv Cent w/ Grants | 2800-2809, 2815-2899 | 26,608 | 0 | 0 | 0 | 26,608 | 0 | 26,608 | 0 | | |
| Sup Serv Cent w/o Grants | 2800-2809, 2815-2899 | 1,969,980 | 0 | 6,339 | 0 | 0 | 1,963,641 | 0 | 1,963,641 | | |
| 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 | 142 | 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 | 1,533,210 | 536,034 | 0 | 0 | 997,176 | 0 | 997,176 | 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 | 201,399 | 0 | 128,946 | 0 | 72,453 | 0 | 72,453 | 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 | 164,063 | 0 | 130,005 | 34,058 | 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 | | 65,404,142 | 538,105 | 524,184 | 2,213,587 | 53,463,655 | 8,664,611 | 58,979,818 | 3,148,448 | | |



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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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

4.52

6.61

54,517,463

58,979,818

2,199,105

3,148,448

267,260

749,820

2,466,365 (A)

3,898,268 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

58,979,818

3,148,448

267,260

3,415,708

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.52 X 58,979,818

2,665,888

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,415,708

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

749,820



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 2015-2016 Data

Total Indirect Costs

| | FY 2017-2018 | FY 2019-2020 |
|---|----------------|----------------|
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B) | 18.73 % | 14.64 % |
| Direct Costs (34 CFR 75.567) | 48,196,942 (B) | 53,463,655 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 8,519,626 | 8,664,611 |
| Carry Forward: From FY 2015-2016 Data | 509,198 | -839,934 |
| Total Indirect Costs | 9,028,824 (A) | 7,824,677 (A) |

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

| | |
|---------------------------------------|------------|
| Actual Direct Costs | 53,463,655 |
| Actual Indirect Costs: | |
| Admin. Charges | 8,664,611 |
| Carry Forward: From FY 2015-2016 Data | 509,198 |
| Total Indirect Costs | 9,173,809 |

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.73 X 53,463,655

10,013,743 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

9,173,809 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-839,934

* 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.