



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - Roaring Fork RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	43,955,499	4,045	168,713	2,119,094	41,663,647	0	41,663,647	0
Support Serv-Students	2100-2199	5,161,901	0	3,480	88,888	5,069,533	0	5,069,533	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,850,659	0	4,315	0	1,846,344	0	1,846,344	0
Educational Library Services	2220	543,632	0	0	7,738	535,894	0	535,894	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	227,630	0	0	54,105	0	173,525	173,525	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	698,708	0	0	0	0	698,708	0	698,708
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,141,704	0	12,533	0	5,129,171	0	5,129,171	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	714,652	0	1,698	0	0	712,954	0	712,954
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	6,006,986	0	53,939	0	0	5,953,047	5,953,047	0
Student Transportation Services	2700-2799	2,099,313	0	84,221	9,573	2,005,519	0	2,005,519	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	44,229	0	0	0	44,229	0	44,229	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,402,296	0	9,791	0	0	2,392,505	0	2,392,505
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	1,563,203	522,699	0	0	1,040,504	0	1,040,504	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	611,031	0	339,045	0	271,986	0	271,986	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	40,951	0	2,232	38,719	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		71,062,394	526,744	679,967	2,318,117	57,606,827	9,930,739	63,733,399	3,804,167



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.14	6.33
Direct Costs (34 CFR 75.567)	54,579,261	63,733,399
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,079,153	3,804,167
Carry Forward: From FY 2016-2017 Data	-295,947	232,323
Total Indirect Costs	2,783,206 (A)	4,036,490 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	63,733,399	
Actual Indirect Costs:		
Admin. Charges	3,804,167	
Carry Forward: From FY 2016-2017 Data	-295,947	
Total Indirect Costs	3,508,220	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.14 X 63,733,399	3,275,897	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,508,220	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	232,323	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.02 %	18.29 %
Direct Costs (34 CFR 75.567)	49,567,622 (B)	57,606,827 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,083,296	9,930,739
Carry Forward: From FY 2016-2017 Data	-671,587	606,607
Total Indirect Costs	7,411,709 (A)	10,537,346 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	57,606,827	
Actual Indirect Costs:		
Admin. Charges	9,930,739	
Carry Forward: From FY 2016-2017 Data	-671,587	
Total Indirect Costs	9,259,152	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.02 X 57,606,827	8,652,545 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	9,259,152 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	606,607	

* 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.