



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1180 - Roaring Fork RE-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	44,894,616	4,182	29,645	2,084,412	42,776,377	0	42,776,377	0		
Support Serv-Students	2100-2199	5,660,556	0	7,315	96,212	5,557,029	0	5,557,029	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,641,805	0	0	0	1,641,805	0	1,641,805	0		
Educational Library Services	2220	509,680	0	0	10,798	498,882	0	498,882	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	272,369	0	0	59,161	0	213,208	213,208	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	584,225	0	0	0	0	584,225	0	584,225		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	5,082,930	0	25,119	0	5,057,811	0	5,057,811	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	710,608	0	3,396	0	0	707,212	0	707,212		
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	15,463	0	0	0	15,463	0	15,463	0		
Oper & Maint of Plant Serv w/o Grants	2600	5,877,076	0	29,238	0	0	5,847,838	5,847,838	0		
Student Transportation Services	2700-2799	2,045,926	0	69,356	3,368	1,973,202	0	1,973,202	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	46,461	0	0	0	46,461	0	46,461	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,632,040	0	9,155	0	0	2,622,885	0	2,622,885		
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	1,620,819	587,179	4,023	0	1,029,617	0	1,029,617	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	631,900	0	339,045	0	292,855	0	292,855	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	116,294	0	78,650	37,645	-1	0	-1	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		72,342,768	591,361	594,942	2,291,596	58,889,501	9,975,368	64,950,547	3,914,322		



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.61	6.60
Direct Costs (34 CFR 75.567)	58,979,818	64,950,547
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,199,105	3,914,322
Carry Forward: From FY 2017-2018 Data	749,820	370,911
Total Indirect Costs	2,948,925 (A)	4,285,233 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	64,950,547	
Actual Indirect Costs:		
Admin. Charges	3,914,322	
Carry Forward: From FY 2017-2018 Data	749,820	
Total Indirect Costs	4,664,142	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.61 X 64,950,547	4,293,231	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	4,664,142	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	370,911	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	14.64 %	17.81 %
Direct Costs (34 CFR 75.567)	53,463,655 (B)	58,889,501 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,519,626	9,975,368
Carry Forward: From FY 2017-2018 Data	-839,934	514,011
Total Indirect Costs	7,679,692 (A)	10,489,379 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	58,889,501	
Actual Indirect Costs:		
Admin. Charges	9,975,368	
Carry Forward: From FY 2017-2018 Data	-839,934	
Total Indirect Costs	9,135,434	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
14.64 X 58,889,501	8,621,423 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	9,135,434 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	514,011	

* 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.