



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0910 - EAGLE COUNTY RE 50

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	36,539,586	0	86,862	1,400,085	35,052,638	-	35,052,638	-		
Support Serv-Students	2100-2199	2,778,969	0	104,623	66,527	2,607,818	-	2,607,818	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	3,685,909	0	21,537	3,713	3,660,658	-	3,660,658	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	882,921	0	1,594	0	-	881,327	881,327	-		
Support Serv-School Admin	2400-2499	13,077,736	0	8,425,312	0	4,652,424	-	4,652,424	-		
Support Serv-Business w/ Grants	2500	66,777	0	0	66,777	0	-	0	-		
Support Serv-Business w/o Grants	2500	751,476	0	220	0	-	751,256	-	751,256		
Oper & Maint of Plant Serv w/ Grants	2600	2,586	0	0	0	2,586	-	2,586	-		
Oper & Maint of Plant Serv w/o Grants	2600	5,642,639	0	4,884	0	-	5,637,756	5,637,756	-		
Student Transportation Services	2700-2799	1,788,234	0	7,491	3,790	1,776,953	-	1,776,953	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,872,171	0	272,037	0	-	3,600,135	-	3,600,135		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	1,732,893	578,055	107,278	0	1,047,560	-	1,047,560	-		
Enterprise Operations	3200	131,311	0	34,106	0	97,205	-	97,205	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	201,271	0	0	187,500	13,771	-	13,771	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	27,204	-	-	-	-	-	-	-		
Other Uses	5000	39,600	-	-	-	-	-	-	-		
Debt Service	5100	673,247	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>71,894,529</b>				<b>48,911,613</b>	<b>10,870,473</b>	<b>55,430,696</b>	<b>4,351,390</b>		



# Colorado Department of Education

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**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.58 %	8.80 %
Direct Costs (34 CFR 75.567)	59,492,707 (B)	55,430,696 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,174,429	4,351,390
Carry Forward	928,360	523,797
Total Indirect Costs	5,102,789 (A)	4,875,187 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	55,430,696	
Actual Indirect Costs:		
Admin. Charges	4,351,390	
Carry Forward	928,360	
Total Indirect Costs	5,279,750	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.58 X 55,430,696	4,755,954 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	5,279,750 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	523,797	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.83 %	22.30 %
Direct Costs (34 CFR 75.567)	52,025,948 (B)	48,911,613 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,641,187	10,870,473
Carry Forward	1,799,000	35,603
Total Indirect Costs	13,440,187 (A)	10,906,076 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	48,911,613	
Actual Indirect Costs:		
Admin. Charges	10,870,473	
Carry Forward	1,799,000	
Total Indirect Costs	12,669,473	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.83 X 48,911,613	12,633,870 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	12,669,473 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	35,603	

\* 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.