



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910 - EAGLE COUNTY RE 50

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	39,854,427	0	184,503	1,391,192	38,278,732	-	38,278,732	-
Support Serv-Students	2100-2199	3,594,430	0	61,327	0	3,533,103	-	3,533,103	-
Support Serv-Inst Staff	2200-2219, 2221-2299	5,713,102	1,051	4,392	48,775	5,658,882	-	5,658,882	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	300,266	0	0	55,706	-	244,560	244,560	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	524,584	0	589	0	-	523,996	-	523,996
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	5,011,640	0	5,206	0	5,006,434	-	5,006,434	-
Support Serv-Business w/ Grants	2500	79,491	0	0	79,491	0	-	0	-
Support Serv-Business w/o Grants	2500	745,423	0	4,062	407	-	740,954	-	740,954
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	1,679	0	0	0	1,679	-	1,679	-
Oper & Maint of Plant Serv w/o Grants	2600	6,092,064	0	29,575	0	-	6,062,489	6,062,489	-
Student Transportation Services	2700-2799	1,926,723	0	23,248	-677	1,904,152	-	1,904,152	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	3,870,964	0	15,973	16,708	-	3,838,283	-	3,838,283
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	203,728	0	0	0	203,728	-	203,728	-
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	2,017,792	716,305	91,729	82,442	1,127,316	-	1,127,316	-
Enterprise Operations	3200	149,839	0	32,232	0	117,607	-	117,607	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	252,018	0	0	239,507	12,511	-	12,511	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	193,116	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	74,877	-	-	-	-	-	-	-
Total All Programs		70,606,165	717,356	452,836	1,913,551	55,844,146	11,410,283	62,151,195	5,103,233



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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)
 - 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, 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)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.80 %	8.46 %
Direct Costs (34 CFR 75.567)	554,307 (B)	62,151,195 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,351,390	5,103,233
Carry Forward	523,797	157,725
Total Indirect Costs	4,875,187 (A)	5,260,958 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	62,151,195	
Actual Indirect Costs:		
Admin. Charges	5,103,233	
Carry Forward	523,797	
Total Indirect Costs	5,627,030	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.8 X 62,151,195	5,469,305 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,627,030 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	157,725	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	22.30 %	18.63 %
Direct Costs (34 CFR 75.567)	48,911,613 (B)	55,844,146 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,870,473	11,410,283
Carry Forward	35,603	-1,007,358
Total Indirect Costs	10,906,076 (A)	10,402,925 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	55,844,146	
Actual Indirect Costs:		
Admin. Charges	11,410,283	
Carry Forward	35,603	
Total Indirect Costs	11,445,886	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.3 X 55,844,146	12,453,244 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	11,445,886 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-1,007,358	

* 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.