



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0910 - EAGLE COUNTY RE 50

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 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	41,431,211	0	218,981	1,161,565	40,050,665	0	40,050,665	0
Support Serv-Students	2100-2199	3,841,873	0	3,197	0	3,838,676	0	3,838,676	0
Support Serv-Inst Staff	2200-2219, 2221-2299	5,389,481	2,998	0	58,842	5,327,641	0	5,327,641	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	895,728	0	684	61,374	0	833,670	833,670	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	5,298,568	0	1,998	0	5,296,570	0	5,296,570	0
Sup Serv-Business w/ Grants	2500	86,097	0	0	86,097	0	0	0	0
Sup Serv-Business w/o Grants	2500	900,828	0	1,700	879	0	898,249	0	898,249
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	1,941	0	0	0	1,941	0	1,941	0
Oper & Maint of Plant Serv w/o Grants	2600	5,799,657	0	4,601	0	0	5,795,056	5,795,056	0
Student Transportation Services	2700-2799	2,036,496	0	16,057	2,367	2,018,072	0	2,018,072	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,923,437	0	17,360	23,300	0	3,882,777	0	3,882,777
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	194,699	0	0	0	194,699	0	194,699	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	1,919,983	739,133	5,718	0	1,175,132	0	1,175,132	0
Enterprise Operations	3200	129,249	0	13,648	0	115,601	0	115,601	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	165,767	0	0	153,750	12,017	0	12,017	0
Education for Adults	3400	95,569	0	0	95,569	0	0	0	0
Facil Acquisition & Construction Svcs	4000	154,478	0	118,654	0	35,824	0	35,824	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>72,265,062</b>	<b>742,131</b>	<b>402,598</b>	<b>1,643,743</b>	<b>58,066,838</b>	<b>11,409,752</b>	<b>64,695,564</b>	<b>4,781,026</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

9.39

6.75

58,409,927

64,695,564

4,609,314

4,781,026

877,893

-415,994

5,487,207 (A)

4,365,032 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

64,695,564

4,781,026

877,893

5,658,919

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.39 X 64,695,564

6,074,913

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

5,658,919

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-415,994



**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 2013-2014 Data

Total Indirect Costs

	FY 2015-2016	FY 2017-2018
	23.32 %	17.15 %
	51,657,086 (B)	58,066,838 (B)
	11,362,155	11,409,752
	681,729	-1,449,706
	12,043,884 (A)	9,960,046 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

	58,066,838
	11,409,752
	681,729
	12,091,481

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.32 X 58,066,838

13,541,187 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

12,091,481 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-1,449,706

\* 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.